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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 2, 2023
Subject: Senate Bill No. 247

Summary

Senate Bill No. 247 would provide a sales tax exemption for purchases by a not-for-profit corporation operating a community theater.

The bill would amend K.S.A. 2022 Supp. 79-3606 to provide a retailers' sales tax exemption for "all sales of tangible personal property purchased by a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 and operates a theater in the state of Kansas" that provides, among other things, the creation and production of novel works for concerts or productions, employment of a full-time theater staff and a commitment to providing ongoing live theater as an art form using available local resources.

The bill would take effect from and after its publication in the statute book.