

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 1

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 1, as amended, would require retailers collecting sales taxes to print the cumulative state and local sales tax rate on receipts issued to consumers, or to conspicuously display the rate on easily readable signs located near cash registers.

Background

The original bill would have mandated that the rate be printed on electronically printed receipts. The Senate Committee amended the bill to strike language relative to electronically printed receipts and to instead require all retailers to either print the rate on receipts or conspicuously display the rate.

The bill was requested for introduction and supported by Senator Haley, who cited several examples of retailers collecting taxes based on erroneous sales tax rates.

The bill has no fiscal impact for the state.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>