

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 1

As Amended by Senate Committee of the Whole

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 or other locations readily accessible to consumers.

Background

The original bill would have mandated that the rate be printed on electronically printed receipts. The Senate Assessment and Taxation 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 Senate Committee of the Whole amended the bill to clarify that the rate may be conspicuously displayed at any location readily accessible to consumers (in addition to the general area of cash registers).

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>