

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 27, 2021

Subject: House Bill No. 2104

**Summary**

House Bill No. 2104 would amend the sales tax exemption found at K.S.A. 79-3606(c) for educational institution building materials. Currently the general sales tax exemption for purchases does not include a sales tax exemption for building materials. The bill would allow qualifying educational institutions the sales tax exemption for building materials in the event that the housing would not be inhabited by students of the educational institution.