

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

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

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: March 10, 2021  
Subject: House Bill No. 2104, as amended by House Committee

**Summary**

House Bill No. 2104, as amended by House Committee, would amend the sales tax exemption found at K.S.A. 79-3606(c) to allow qualifying educational institutions the sales tax exemption for tangible personal property and services to construct or repair buildings used as housing if the housing will not be inhabited by students of the educational institution.

Currently, K.S.A. 79-3606(c) provides a sales tax exemption for sales of tangible personal property or services purchased by certain schools and educational institutions and used for activities of such school or institution or for the construction or repair of buildings used for such purposes. The exemption, however, does not apply to sales related to the construction or repair of buildings used primarily for human habitation. The bill would amend this exclusion provision to provide that it applies when such housing will be inhabited by students of the educational institution.

The House Committee on Taxation amended the bill to take effect from and after its publication in the Kansas register.

The bill as amended passed the House on February 18, 2021, on a vote of 114-8.