

WHEELER & MITCHELSON
CHARTERED

ATTORNEYS AT LAW
FOURTH & BROADWAY
POST OFFICE BOX 610

CHAS C. WHEELER (1897-1953)
FRED MITCHELSON (1922-2016)

JOHN H. MITCHELSON
KEVIN F. MITCHELSON
MARSHALL W. BLINZLER
SAMUEL J. GILBERT

PITTSBURG, KANSAS

66762-0610

TELEPHONE 620-231-4650

FACSIMILE 620-231-1453

OF COUNSEL
ERIC W. CLAWSON
MARY JO GOEDEKE

RETIRED
ROBERT S. TOMASSI
KENNETH A. WEBB

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VIA EMAIL: caryn.tyson@senate.ks.gov

Hon. Caryn Tyson
Kansas State Senator
Chairman, Assessment & Taxation Committee

Re: Proposed Statutory Amendment to K.S.A. § 79-3606
Sales Tax Exemption for County Ambulance
Service District Equipment and Supplies

Dear Senator Tyson:

We write in support of the proposed Amendment to K.S.A. § 79-3606, which would exempt from the Kansas Retailers' Sales Tax purchases by county ambulance service districts such as the Cherokee County Ambulance Association, Inc.

A number of counties provide ambulance service and other emergency medical service to their residents through separate public not-for-profit corporations serving specific areas or districts within such county, which were organized as public not-for-profit corporations pursuant to K.S.A. § 65-6113(d) in the 1970s and 1980s. Each is an I.R.C. § 501(c)(3) tax exempt entity. They are supported by distributions of county EMS tax levy funds. Their purchases of ambulances, gurneys and other emergency medical equipment and supplies currently are subject to sales tax. The purpose of this Amendment to K.S.A. § 79-3606 would be to exempt such purchases, being made with county tax levy funds and revenues generated through the operation of such county ambulance service districts, from sales tax.

The residents of Cherokee County are served by one ambulance district out of three facilities, located in Galena to serve the east one-third (1/3) of the county, in Columbus to serve the west one-third (1/3) of the county, and the third in Baxter Springs serves Baxter Springs and the middle one-third (1/3) of the county. These ambulance service districts are funded with county tax levy monies and the revenues generated by the provision of such services. It seems that their purchases, especially of the ambulances themselves, should be exempt from Sales Tax.

We will appreciate the Committee's favorable consideration of this amendment, and ultimately its enactment into law.

Very best regards,

WHEELER & MITCHELSON, CHARTERED

Kevin F. Mitchelson

By: Kevin F. Mitchelson
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