



Office of the President

**Neutral Testimony Regarding
Senate Bill No. 359
Before the Senate Committee on Assessment and Taxation
February 2, 2022**

WRITTEN ONLY

Chairperson Tyson, and Members of the Senate Committee on Assessment and Taxation,

Thank you for the opportunity to offer neutral testimony regarding Senate Bill No. 359 and request amendment to K.S.A. 13-13a39.

Senate Bill No. 359 seeks to modify the application of state and local sales tax to the sale of utilities. I have indicated in previous testimony on similar sales tax reduction legislation Washburn University has unique sales tax authority, similar to cities and counties, which is not addressed in this bill.

Revenue from sales tax is vital to Washburn and the academic programs we offer. Our ability to balance our budget relies on the sales tax revenue generated within Shawnee County.

Washburn University requests an amendment to Senate Bill No. 359 by inserting K.S.A. 13-13a39 in the appropriate section of the bill, with language to allow us to retain our current taxing authority for utilities as you have provided cities and counties in Section 1 of the bill.

We would be happy to work with this Committee and your Revisor staff to craft the necessary language to carry out this function.

If our proposed amendment is not adopted, Washburn University will experience a loss in annual sales tax revenue with no available mechanism to make up this reduction other than tuition increases or increases to our state aid. The amendment would allow the University to ensure sales tax revenue is available to support operations alongside tuition revenue and state aid.

Thank you.

Jerry B. Farley, President
Washburn University