

SESSION OF 2024

**SUPPLEMENTAL NOTE ON SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 2317**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

Senate Sub. for HB 2317 would provide a sales tax exemption for over-the-counter drugs, which would be defined as a drug containing a label with a drug facts panel or statement of the drug's active ingredients and a list of those ingredients. Over-the-counter drugs would not include grooming and hygiene products, such as soaps, cleaning solutions, shampoo, toothpaste, antiperspirants, sun tan lotions, or sunscreens.

**Background**

The bill was introduced by the House Committee on Taxation at the request of a representative of the Kansas County Treasurers Association and concerned electronic delivery of certain property tax documents. Those provisions were enacted into law by 2023 HB 2002.

***Senate Committee on Assessment and Taxation***

There was no hearing on the bill in the Senate Committee. No testimony was provided. The Senate Committee removed the contents of HB 2317, inserted the provision for a sales tax exemption for over-the-counter drugs, and recommended a substitute bill.

**Fiscal Information**

A fiscal note on the substitute bill was not immediately available.

Taxation; sales tax; exemption; over-the-counter drugs

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\*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>