

SESSION OF 2019

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 123**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 123, as amended, would provide a sales tax exemption for property and services purchased by or on behalf of nonprofit organizations sponsoring the U.S. Department of Agriculture's summer food service program and approved by the Kansas Department of Education for the purpose of such program.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Givens, who appeared as a proponent during the public hearing on February 19. Written-only testimony in support of the bill was received from Kids Need to Eat, Inc. No other testimony was submitted.

The bill, as introduced, would have provided the sales tax exemption only for Kids Need to Eat, Inc. The Senate Committee on March 22 amended the bill to more broadly apply its provisions to other summer food service programs not otherwise exempt.

The fiscal note prepared by the Division of the Budget on the bill, as introduced, indicated an expected reduction of \$1,800 in state sales tax receipts. A representative of the Department of Revenue stated on March 22 that, while the effect of the amended version of the bill could not immediately be quantified, the fiscal impact would not be expected to grow significantly as a result of the amendment.

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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>