

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2143** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 11, following line 20, by inserting:

"(iii) "Nonprofit integrated community care organization" means an entity that is:

(1) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(2) certified to participate in the medicare program as a hospice under 42 C.F.R. § 418 et seq. and focused on providing care to the aging and indigent population at home and through inpatient care, adult daycare or assisted living facilities and related facilities and services across multiple counties; and

(3) approved by the Kansas department for aging and disability services as an organization providing services under the program of all-inclusive care for the elderly as defined in 42 U.S.C. § 1396u-4 and regulations implementing such section.";

Also on page 11, in line 41, by striking the first "or" and inserting a comma; also in line 41, by striking the second "or" and inserting a comma; in line 42, after "bank" by inserting "or nonprofit integrated community care organization"; also in line 42, by striking "or" and inserting a comma; in line 43, by striking the first "or" and inserting a comma; also in line 43, after "bank" by inserting "or nonprofit integrated community care organization";

On page 48, in line 34, by striking all after the semicolon; in line 39, after "form" by inserting "; and

(nnnn) all sales of tangible personal property or services purchased by friends of hospice

of Jefferson county, an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of providing support to the Jefferson county hospice agency in end-of-life care of Jefferson county families, friends and neighbors, and all sales of entry or participation fees, charges or tickets by friends of hospice of Jefferson county for such organization's fundraising event for such purpose";

Also, on page 48, in line 40, by striking "2022" and inserting "2024";

On page 49, in line 38, by striking "\$15,000" and inserting "\$1,000"; in line 40, by striking "\$25,000" and inserting "\$5,000"; in line 43, by striking "\$25,000" and inserting "\$5,000";

On page 50, in line 15, before "Determinations" by inserting "When the total tax liability exceeds \$50,000 in any calendar year, the retailer shall be required to pay the sales tax liability for the first 15 days of each month to the director on or before the 25th day of that month. Any such payment shall accompany the return filed for the preceding month. A retailer will be considered to have complied with the requirements to pay the first 15 days' liability for any month if, on or before the 25th day of that month, the retailer paid 90% of the liability for that 15-day period or 50% of such retailer's liability in the immediately preceding calendar year for the same month as the month in which the 15-day period occurs computed at the rate applicable in the month in which the 15-day period occurs, and, in either case, paid any underpayment with the payment required on or before the 25th day of the following month. Such retailers shall pay their sales tax liabilities for the remainder of each such month at the time of filing the return for such month."; in line 40, by striking "2022" and inserting "2024";

On page 1, in the title, in line 5, after the first semicolon, by inserting "defining nonprofit

integrated community care organizations and providing an exemption therefor; providing an exemption for friends of hospice of Jefferson county;" in line 6, by striking all after the semicolon; in line 7, by striking all before "amending";

And your committee on conference recommends the adoption of this report.

Conferees on part of Senate

Conferees on part of House