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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 6, 2024
Subject: Senate Bill No. 515

Summary

Senate Bill No. 515 would amend K.S.A. 2023 Supp. 79-3606 to provide a sales tax exemption for all sales of tangible personal property and services, including the renting and leasing of tangible personal property, purchased by the Dane G. Hansen foundation, a charitable organization exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and which such property and services are used for the purpose of the Dane G. Hansen foundation's charitable initiatives, programs and grants, including, but not limited to, the Logan intergenerational family education (LIFE) center, an intergenerational campus located on real property currently owned by U.S.D. No. 326, Logan, Kansas.

The bill would also provide an exemption for all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for such organization for any such purpose that would be exempt from taxation under the provisions of this subsection if purchased directly by such organization.

The bill would take effect from and after its publication in the statute book.