

Senate Concurrent Resolution No. 1604

By Senators Holland, Faust-Gondeau, Francisco, Haley, Hawk, Hensley, Petey, Plicher-Cook and Rogers

2-2

Proposed Amendments  
2017 SCR No. 1604  
Tax rate applicable to state imposed taxes

1 A PROPOSITION to amend article 11 of the constitution of the state of  
2 Kansas by adding a new section thereto, concerning the sales and  
3 compensating use taxation of food and food ingredients, rates.

4  
5 *Be it resolved by the Legislature of the State of Kansas, two-thirds of*  
6 *the members elected (or appointed) and qualified to the Senate and two-*  
7 *thirds of the members elected (or appointed) and qualified to the House*  
8 *of Representatives concurring therein:*

9 Section 1. The following proposition to amend the constitution of  
10 the state of Kansas shall be submitted to the qualified electors of the state  
11 for their approval or rejection: Article 11 of the constitution of the state of  
12 Kansas is hereby amended by adding a new section to read as follows:

13 "§ 14. Sales and Compensating Use Taxation of Food  
14 and Food Ingredients; Rates.

15 (a) Commencing July 1, 2019, and ending June 30, 2020,  
16 the rate of sales and compensating use tax on food and food  
17 ingredients shall be 4%.

18 (b) Commencing July 1, 2020, and thereafter, the rate of  
19 sales and compensating use tax on food and food ingredients  
20 shall be 2%."

21 Sec. 2. The following statement shall be printed on the ballot with  
22 the amendment as a whole:

23 "*Explanatory statement.* The purpose of this amendment is to  
24 phase down the rate of sales and compensating use taxation  
25 of food and food ingredients to 2%.

26 "A vote for this proposition would provide the rates of sales and  
27 compensating use taxation for food and food ingredients to  
28 be as follows:

29 Commencing July 1, 2019, to June 30, 2020, at 4%; and  
30 Commencing July 1, 2020, and thereafter, at 2%.

31 "A vote against this proposition would make no changes in  
32 current law and continue the sales and compensating use  
33 taxation of food and food ingredients at the same rate as  
34 most other taxable items."

35 Sec. 3. This resolution, if approved by two-thirds of the members

imposed by the state of Kansas

rate imposed by the state of Kansas of