



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

715 SW 10th Avenue • Topeka, KS 66612  
785-272-2585 • Fax 785-272-3585 • [www.kansascounties.org](http://www.kansascounties.org)

Testimony of the Kansas Association of Counties to the  
House Committee on Taxation  
Proponent Testimony on HB 2513 • February 5, 2020

Mr. Chairman and Members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer testimony in support of HB 2513, which would require marketplace facilitators of rental properties to collect and remit sales and use taxes as appropriate.

Part of taxation is fairness. Under current law, utilizing a rental service to provide short term rentals falls outside of the statutory definition that is used to collect and remit sales and use taxes. This is unfair to Kansas businesses, and to those who pay taxes for utilizing those entities rather than utilizing a facilitator that falls outside the definition.

Expanding this definition allows for fairness under the tax system. The bill also allows for a waiver in the event that a facilitator can demonstrate that the appropriate sales and use taxes are being collected to avoid double taxation. This falls in line with the goal of overall fairness. KAC supports HB 2513.

Thank you for your time and consideration.

Respectfully,

A handwritten signature in black ink that reads 'Jay Hall'. The signature is written in a cursive, flowing style.

Jay Hall

Kansas Association of Counties