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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 18, 2021

Subject: Senate Bill No. 147

Summary

Senate Bill No. 147 defines “nonprofit integrated community care organization” 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.

The bill further provides a sales tax exemption for purchases made by the nonprofit integrated community care organization.