

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

---

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

---

**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 1, 2022

Subject: House Bill No. 2709

**Summary**

House Bill No. 2709 would provide a sales tax exemption for purchases made by a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 and operates a theater in the state of Kansas that provides the following:

- (1) The creation and production of novel works for concerts or productions;
- (2) the employment of full-time theater staff;
- (3) a board of directors in governance of the organization that provides a partnership between the board and the theater staff and a connection to the community by ensuring sound business and financial practices and a commitment to bringing new thoughts and ideas to the governance of the organization;
- (4) the dedication to providing strong educational commitments to the community in which such theater is located; and
- (5) the commitment to providing ongoing live theater as an art form using available local resources.