

SESSION OF 2022

**SUPPLEMENTAL NOTE ON SUBSTITUTE FOR SENATE
BILL NO. 311**

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

Sub. for SB 311 would create a sales tax exemption for purchases by or on behalf of the Johnson County Christmas Bureau Association for the purpose of providing food, clothing, cleaning supplies, personal care items, and other necessities of life to those in need and for all sales by or on behalf of the organization.

Background

SB 311 was introduced by the Senate Committee on Assessment and Taxation at the request of a representative of the Johnson County Christmas Bureau Association.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by two representatives of the Johnson County Christmas Bureau Association, stating enactment of the bill would enable them to more effectively serve those in need.

No other testimony was provided.

The Senate Committee amended the bill with a technical amendment and recommended a substitute bill be created.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue estimates enactment of the bill would reduce state sales and use tax receipts by \$8,500 per year, with approximately \$7,500 of that amount being reduced State General Fund receipts and the remaining amount being reduced State Highway Fund receipts. Any fiscal effect associated with the bill is not reflected in *The FY 2023 Governor's Budget Report*.

Taxation; sales tax; exemptions; Johnson County Christmas Bureau