

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: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 9, 2023
Subject: Senate Bill No. 101

Summary

Senate Bill No. 101 would provide a sales tax exemption for area agencies on aging.

The bill would amend K.S.A. 2022 Supp. 79-3606 to provide a sales tax exemption for a not-for-profit corporation that is designated as an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of coordinating and providing seniors and those living with disabilities with services that promote person-centered care, including home-delivered meals, congregate meal settings, long-term case management, transportation, information, assistance and other preventative and intervention services to help service recipients remain in their homes and communities.

The sales tax exemption would be for the following items:

- (1) Purchases of tangible personal property or services by an area agency on aging;
- (2) sales of property by an area agency on aging; and
- (3) purchases of tangible personal property or services purchased by a contractor for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging.

The bill would take effect from and after its publication in the statute book.