

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS
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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 25, 2021
Subject: Senate Bill No. 228

Summary

Senate Bill No. 228 relates to the collection and remittance of sales and compensating use tax and would allow a retailer in this state to retain the state rate of tax collected on movie ticket and concession sales commencing on July 1, 2021, and ending prior to July 1, 2023. The retailer would remit the local portion of the tax collected to the department of revenue.

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

Senate Assessment and Taxation
Date _____

Office of Revisor

Attachment # _____