

KANSAS OFFICE of  
**REVISOR of STATUTES**

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

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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 1, 2023  
Subject: Senate Bill No. 129

**Summary**

Senate Bill No. 129 would provide a sales tax exemption for certain purchases by Doorstep, Inc.

The bill would amend K.S.A. 2022 Supp. 79-3606 to provide a retailers' sales tax exemption for "all sales of tangible personal property or services purchased by or on behalf of doorstep inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of providing short-term emergency aid to families and individuals in need, including assistance with food, clothing, rent, prescription medications, transportation and utilities, and providing information on services to promote long-term self-sufficiency."

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