

KANSAS OFFICE of  
**REVISOR of STATUTES**

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

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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: February 8, 2024  
Subject: Senate Bill No. 421

**Summary**

Senate Bill No. 421 relates to sales taxation and would provide a sales tax exemption for Exploration Place, Inc.

The bill would amend K.S.A. 2023 Supp. 79-3606 to provide a sales tax exemption for all sales of tangible personal property or services purchased by Exploration Place, Inc., for the purpose of constructing, remodeling, furnishing or equipping a riverfront amphitheater, a destination playscape, an education center and indoor renovations at Exploration Place in Wichita, Kansas, commencing January 1, 2024. The exemption also includes purchases by contractors for such project purposes. The exemption would expire December 31, 2030. For sales tax paid on and after January 1, 2024, but prior to the effective date of the act, the organization would be able to make a claim for a refund.

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