

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: Chairman Schroeder and members of the House Agriculture and Natural Resources
Budget Committee

From: David Wiese

Date: January 31, 2018

Subject: **HB 2546; Allowing the state fair to retain state sales tax revenues and depositing such revenues into the state fair capital improvements fund.**

House Bill No. 2546 eliminates language in K.S.A. 2-223 requiring an annual transfer of no more than \$300,000 from the state general fund to the state fair capital improvements fund (this transfer shall not exceed \$100,000 for fiscal years 2018 and 2019) and adds language directing the general manager of the Kansas state fair to remit state sales tax levied upon the gross receipts received from the sale of tickets for gate admissions, grandstand concerts and events to the state treasurer for deposit in the state fair capital improvements fund. Under current law state sales tax revenue is remitted to the department of revenue and 16.154% of such state sales tax revenue is credited to the state highway fund and the remainder is credited to the state general fund.