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January 23, 2018

House Committee on Taxation

Testimony of The Kansas Department of Revenue in Support of House Bill 2490

by Michael Hale

Chairman Johnson and Members of the Committee:

The Department of Revenue respectfully submits the following testimony to the Committee in support of House Bill 2490.

This bill adopts the definition of durable medical equipment (DME), found in the Streamlined Sales Tax Agreement (SSTA). Currently Kansas does not have a definition of DME. As a result, Kansas has administratively tried to shoe horn in some items as "prosthetic devices" that are more properly DME (*e.g.* CPAP machines). Additionally, as part of the SSTA, we are bound under the Agreement to adopt the SSTA's definitions of these items if we exempt them, which we do.

The proposed legislation brings us into conformity with SSTA. As a member of a 23 member state alliance, it is important the Kansas maintain uniformity as much as practicable for the administration of its sales tax laws in order for remote sellers to continue to properly comply with Kansas law.