

Senate Concurrent Resolution No. 1604

By Senators Holland, Faust-Goudreau, Francisco, Haley, Hawk, Hensley, Petey, Plicher-Cook and Rogers

2-2

Proposed Amendments
2017 SCR No. 1604
Tax rate set at 4% and legislative authority to further lower tax rate

1 A PROPOSITION to amend article 11 of the constitution of the state of
2 Kansas by adding a new section thereto, concerning the sales and
3 compensating use taxation of food and food ingredients, rates.
4

5 *Be it resolved by the Legislature of the State of Kansas, two-thirds of*
6 *the members elected (or appointed) and qualified to the Senate and two-*
7 *thirds of the members elected (or appointed) and qualified to the House*
8 *of Representatives concurring therein:*

9 Section 1. The following proposition to amend the constitution of
10 the state of Kansas shall be submitted to the qualified electors of the state
11 for their approval or rejection: Article 11 of the constitution of the state of
12 Kansas is hereby amended by adding a new section to read as follows:

13 "§ 14. Sales and Compensating Use Taxation of Food
14 and Food Ingredients; Rates.

15 (a) Commencing July 1, 2019, and ending June 30, 2020,
16 the rate of sales and compensating use tax on food and food
17 ingredients shall be 4%.

18 (b) ~~Commencing July 1, 2020, and thereafter, the rate of~~
19 ~~sales and compensating use tax on food and food ingredients~~
20 ~~shall be 2%."~~

21 Sec. 2. The following statement shall be printed on the ballot with
22 the amendment as a whole:

23 "Explanatory statement. The purpose of this amendment is to
24 phase down the rate of sales and compensating use taxation
25 of food and food ingredients to 2%.
26 "A vote for this proposition would provide the rates of sales and
27 compensating use taxation for food and food ingredients to
28 be as follows:
29 Commencing July 1, 2019, to June 30, 2020, at 4% and
30 Commencing July 1, 2020, and thereafter, at 2%.

31 "A vote against this proposition would make no changes in
32 current law and continue the sales and compensating use
33 taxation of food and food ingredients at the same rate as
34 most other taxable items."
35

Sec. 3. This resolution, if approved by two-thirds of the members

thereafter

not greater than

The legislature may provide by law for subsequent downward adjustments to the rate of sales and compensating use tax on food and food ingredients and enact such other legislation as is necessary to administer this provision.

a rate not greater than 4% and grant the legislature the authority to enact legislation further lowering the tax rate and thereafter

a rate not greater than