

SESSION OF 2017

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 140**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 140 would enact two new sales tax exemptions. Exemptions would be created for all sales of tangible personal property and services purchased by the Kansas DUI Impact Center, Inc., and for all sales of tangible personal property and services purchased by Active Aging Publishing, Inc.

**Background**

The bill was introduced by the Senate Committee on Federal and State Affairs. In the Senate Committee on Assessment and Taxation hearing, representatives of the Kansas DUI Impact Center, Inc., and Active Aging Publishing, Inc., testified as proponents. No other testimony was provided.

According to the fiscal note prepared by the Division of the Budget, the Department of Revenue indicates enactment of the bill is expected to reduce state revenues by \$12,200 per year, including \$10,300 from the State General Fund. Any fiscal effect associated with the bill is not reflected in *The FY 2018 Governor's Budget Report*.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>