

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

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JACK THIMESCH
114TH DISTRICT

Chairman Johnson and members of the committee:

I appear before you today in support of HB 2727.

Kansas families, farmers, and small business owners have seen their property taxes go up significantly in recent years to pay for new and expanded government programs at every level of government. I'm excited about this bill because it brings in a new funding source for important programs without resulting in a property tax increase today or down the road.

The list of sales tax exemptions on the books is long, and this bill simply eliminates a few of those exemptions in favor of others. The exemptions that would be eliminated are all personal services, and include barber shops, beauty salons, manicures and pedicures, spas, and tattoo parlors. Some of the exemptions eliminated by this bill were added as early as the 1930s, and it's our job as legislators to periodically reassess whether giving each of those services a sales tax exemption is the best decision for both them and state as a whole.

Let me be clear, this bill doesn't touch exemptions for nonprofit organizations, so you don't need to worry about your membership at the YMCA or the price of your Girl Scout cookies going up because of sales taxes.

Envision, Inc. in Wichita and Friends of Hospice of Jefferson County are doing important work for those communities, and it's important that we help them do that effectively on their own, so the State doesn't end up doing their jobs down the road.

Any of the groups who would lose their exemptions under this bill can come back in the future and advocate to get a new exemption. In my opinion, it's a good thing to have the burden of proof on the group asking for an exemption rather than the assumption or expectation being that a group will automatically always have an exemption.

I urge your support of HB 2727.

A handwritten signature in black ink that reads "Jack Thimesch".

Rep Jack Thimesch
114th District

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	State	State	State	State	State
	Sales tax	Sales tax	Sales tax	Sales tax	Sales tax

Exemption estimates by service type

Hair styling/cuts/color/etc

Barber shops

Beauty salons

Manicure/Pedicure

(Sculptured nails not sold as part of the manicure service are taxable.)

Other person care services Exempt from Sales Tax include:

Steam and Turkish baths, color consulting, day spas, hair removal, ear piercing, hair replacement, hair weaving, massage, saunas, scalp treatment, sun tanning, and tattoo parlors.

* Spa services non-medical related

Gym memberships (non-profit business)

All other personal services includes

Various coin-operated personal service machines such as blood pressure, lockers, pay telephones, and photo booths;

Singing telegrams;

Bail bonding;

Comfort station or restroom operation;

Astrology, fortune-telling, numerology, palm reading, or psychic services;

Bootblack and shoeshine services;

House sitting, personal organizing, personal shopping, and porter services;

Check room and concierge services;

Wedding chapels (except churches), wedding planning, and party planning;

Credit card notification (reporting lost/stolen cards), identify theft, protection, and discount buying services;

Social escort and social introduction services; and

Genealogical investigation services.

Dating services

Coin operated laundry 3603(f)

Pet Care including grooming, boarding, training, and pet sitting

Parking Garage/parking

Estimate based on establishments exempt from federal income tax

	\$ 439,269	\$ 439,269	\$ 439,269	\$ 439,269	\$ 439,269
	\$ 9,992,813	\$ 9,992,813	\$ 9,992,813	\$ 9,992,813	\$ 9,992,813
	\$ 1,112,905	\$ 1,112,905	\$ 1,112,905	\$ 1,112,905	\$ 1,112,905
	\$ 2,678,515	\$ 2,678,515	\$ 2,678,515	\$ 2,678,515	\$ 2,678,515
	\$ 3,729,008	\$ 3,729,008	\$ 3,729,008	\$ 3,729,008	\$ 3,729,008
	\$ 516,618	\$ 516,618	\$ 516,618	\$ 516,618	\$ 516,618
	\$ 39,561	\$ 39,561	\$ 39,561	\$ 39,561	\$ 39,561
	\$ 2,540,000	\$ 2,660,000	\$ 2,680,000	\$ 2,690,000	\$ 2,710,000
	\$ 1,757,347	\$ 1,757,347	\$ 1,757,347	\$ 1,757,347	\$ 1,757,347
	\$ 370,241	\$ 370,241	\$ 370,241	\$ 370,241	\$ 370,241