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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: The Office of Revisor of Statutes
Date: February 24, 2020
Subject: Senate Bill No. 322

Summary

Senate Bill No. 322 would remove the sunset of the exclusion of certain cash rebates by a motor vehicle manufacturer from the sales or selling price for sales tax purposes. The bill, on page 8, would amend the definition of “sales or selling price” in K.S.A. 79-3602(11), which is a definition section in the Kansas retailers’ sales tax act. Currently, the definition of “sales or selling price” specifically excludes cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of the original sale commencing on July 1, 2018, and ending on June 30, 2021. The bill would amend K.S.A. 79-3602(11)(3)(E) to remove the provision ending the exclusion on June 30, 2021.

The bill would take effect from and after its publication in the statute book.