

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 22, 2021

Subject: House Bill No. 2265

Summary

House Bill No. 2265 provides for a sales tax exemption from the state sales tax for all sales of textbooks purchased by a student that are required for classes held by public or private postsecondary educational institutions if such sales were made by the institution itself or a bookstore operating on the institution's behalf.

Additionally, cities and counties would continue to impose their sales tax on such transactions.