

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

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

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 7, 2023

Subject: House Bill No. 2318

**Summary**

House Bill No. 2318 decreases the rate of sales and compensating use tax from 6.5% to 6.15% on July 1, 2023.