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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 18, 2024

Subject: House Bill No. 2773

Summary

House Bill No. 2773 would provide a sales tax exemption for the Boys' and Girls' club of Topeka.

The bill would provide the exemption for all sales of tangible personal property or services purchased by the Boys' and Girls' Club of Topeka which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a workforce readiness and career development center for middle school and high school students.

The bill would also provide an exemption for all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the Boys' and Girls' Club of Topeka.