

REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Assessment and Taxation** recommends **HB 2316** be amended by substituting with a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2316," as follows:

"Senate Substitute for HOUSE BILL NO. 2316

By Committee on Assessment and Taxation

"AN ACT concerning sales taxation; relating to rates and exemptions; expanding the eligible uses for the 0% state rate for sales of certain utilities and providing for the levying of such tax by cities, counties and Washburn university of Topeka; authorizing cities and counties to exempt sales of such utilities from such city or county taxes; providing an exemption for sales of school supplies, personal computers and clothing during an annual sales tax holiday; providing an exemption for certain purchases and sales by the Johnson county Christmas bureau association; relating to exclusions from the sales or selling price; excluding manufacturers' coupons; removing the expiration on manufacturer cash rebates on motor vehicles; relating to countywide retailers' sales tax; discontinuing an Atchison countywide retailers' sales tax; allowing counties to decide whether to apportion revenue received for general purposes between the county and cities located therein; relating to returns and payment of tax by retailers; increasing thresholds for timing of returns and payment; discontinuing the first 15 days of the month remittance requirements for certain retailers; amending K.S.A. 13-13a39 and 79-3607 and K.S.A. 2021 Supp. 12-187, 12-189a, 12-192, 79-3602, 79-3603 and 79-3606, as amended by section 16 of 2022 Senate Bill No. 347, and repealing the existing sections; also repealing K.S.A. 79-3607, as amended by section 3 of chapter 83 of the 2021 Session Laws of Kansas.";

And the substitute bill be passed.

Chairperson