

Senate Concurrent Resolution No. 1612

By Senators Holland, Hensley, Bowers, Faust-Goudeau, Francisco, Haley, Hawk,
LaTurner, Longbine, O'Donnell, Olson and Wolf

2-16

1 A PROPOSITION to amend article 11 of the constitution of the state of
2 Kansas by adding a new section thereto, concerning the sales and
3 compensating use taxation of food and food ingredients, exemption.
4

5 *Be it resolved by the Legislature of the State of Kansas, two-thirds of*
6 *the members elected (or appointed) and qualified to the Senate and two-*
7 *thirds of the members elected (or appointed) and qualified to the House*
8 *of Representatives concurring therein:*

9 Section 1. The following proposition to amend the constitution of
10 the state of Kansas shall be submitted to the qualified electors of the state
11 for their approval or rejection: Article 11 of the constitution of the state of
12 Kansas is hereby amended by adding the new section thereto:

13 **"§14. Sales and Compensating Use Taxation of Food and**
14 **Food Ingredients; Exemption.**

15 (a) Commencing July 1, 2017, and ending June 30, 2018, the
16 rate of sales and compensating use tax on food and food
17 ingredients shall be 4%.

18 (b) Commencing on July 1, 2018, and ending June 30, 2019,
19 the rate of sales and compensating use tax on food and food
20 ingredients shall be 2%.

21 (c) Commencing July 1, 2019, and thereafter, the sale of food
22 and food ingredients shall be exempt from sales and compensating
23 use taxation.

24 Sec. 2. The following statement shall be printed on the ballot with
25 the amendment as a whole:

26 *"Explanatory statement.* The purpose of this amendment is to
27 provide a phase out of sales and compensating use taxation
28 of food and food ingredients. Commencing July 1, 2019, the
29 sale of food and food ingredients shall be exempt from sales
30 and compensating use taxation.

31 "A vote for this proposition would provide the rate of sales and
32 compensating use taxation for food and food ingredients to
33 be as follows:

34 From July 1, 2017, to June 30, 2018, at 4%;

35 From July 1, 2018, to June 30, 2019 at 2%; and

1 Commencing July 1, 2019, and thereafter, exempt.

2 "A vote against this proposition would make no changes in
3 current law and continue the sales and compensating use
4 taxation of food and food ingredients at the same rate as
5 most other taxable items."

6 Sec. 3. This resolution, if approved by two-thirds of the members
7 elected (or appointed) and qualified to the Senate, and two-thirds of the
8 members elected (or appointed) and qualified to the House of
9 Representatives shall be entered on the journals, together with the yeas
10 and nays. The secretary of state shall cause this resolution to be published
11 as provided by law and shall cause the proposed amendment to be
12 submitted to the electors of the state at the general election in November
13 in the year 2016 unless a special election is called at a sooner date by
14 concurrent resolution of the legislature, in which case it shall be
15 submitted to the electors of the state at the special election.