

SCS SB 68 -- SALES TAX EXEMPTION FOR COLLEGE ATHLETICS

SPONSOR: Shields (Yates)

COMMITTEE ACTION: Voted "do pass by consent" by the Committee on Ways and Means by a vote of 16 to 0.

This substitute authorizes a sales tax exemption for tickets to college athletic events. However, tickets to games played on the campus of a participating conference member institution are not included in this exemption.

FISCAL NOTE: No impact on state funds in FY 2006, FY 2007, and FY 2008.

PROPOSERS: Supporters say that the bill allows sales tax exemptions for college games. Currently, many tickets for college athletic events are processed through not-for-profit organizations to avoid paying the sales tax.

Testifying for the bill were Senator Shields; and City of Kansas City.

OPPOSERS: There was no opposition voiced to the committee.

Karla Strobel, Legislative Analyst