

**CONFERENCE COMMITTEE REPORT BRIEF  
HOUSE BILL NO. 2481**

As Agreed to March 24, 2026

**Brief\***

HB 2481 would authorize the sale of alcoholic beverages 23 hours a day, seven days a week, for the duration of the FIFA 2026 World Cup, and between May 15, 2026, and July 25, 2026, require the collection of transient guest taxes for any short-term rental or vacation unit and prohibit city and county governments from limiting the number of permits or other authorizations required for the operation of such units.

***Alcohol Sales During the World Cup***

The bill would authorize the board of county commissioners of any county by resolution, or the governing body of any city by ordinance, to elect to allow such sales. A county or city making such an election would be required to submit a copy of the resolution or ordinance to the Director of Alcoholic Beverage Control (Director), Division of Alcoholic Beverage Control, Department of Revenue.

Any entity located within such a city or county and licensed by the State to sell alcoholic liquor or cereal malt beverage in the original package or for consumption on the premises would be permitted to make such sales between the hours of 6:00 a.m. and 5:00 a.m. on the immediately following day, from June 11, 2026, through July 19, 2026.

These provisions of the bill would expire from and after July 20, 2026.

***Transient Guest Taxes***

During the applicable time period, a municipality would be required to process and issue a response to a completed application to operate a short-term rental or vacation unit within 15 days or be automatically deemed as approved and no additional regulation or code requirement by the municipality as a condition of approval would be permitted.

The bill would define “short-term rental or vacation unit or property” and “transient guest” for purposes of the bill and make technical and conforming changes.

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\*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <https://klrd.gov/>

The bill would be in effect upon publication in the *Kansas Register*.

### **Conference Committee Action**

The Conference Committee agreed to amend HB 2481 to:

- Revert back to current law regarding the number of bedrooms as defined for “hotel, motel, or tourist court” and “accommodations broker;” and
- Insert the contents of SB 393, as passed by the Senate.

### **Background**

The Conference Committee added the contents of SB 393, as passed by the Senate, to HB 2481, as passed by the Senate.

### ***HB 2481 (Transient Guest Tax)***

The bill was introduced by Representative Reavis.

### ***House Committee on Commerce, Labor and Economic Development***

In the House Committee hearing, **proponent** testimony was provided by Representative Reavis and representatives of the Kansas Restaurant and Hospitality Association and the Travel Industry Association of Kansas. The proponents generally stated the bill would include short-term rentals, such as Airbnb, in the transient guest tax collections like other hotels and motels.

Written-only proponent testimony was provided by a representative of the Cities of Merriam, Mission, Roeland Park, and Westwood Hills, and a representative of Visit Overland Park.

Written-only **neutral** testimony was provided by a representative of the League of Kansas Municipalities.

No other testimony was provided.

The House Committee amended the bill to:

- Restore the transient guest tax definition of “hotel, motel or tourist court” to mean any structure or building having more than two bedrooms; [*Note: The Conference Committee did not retain this amendment.*]
- Define “short-term rental or vacation unit or property”; [*Note: The Conference Committee retained this amendment.*]
- Prohibit municipalities from limiting the number of permits for short-term rentals or vacation units; [*Note: The Conference Committee retained this amendment.*]

- Require municipalities to process and respond to a completed applications within 15 days or deem such submissions to be approved; and [Note: The Conference Committee retained this amendment.]
- Change the effective date to publication in the *Kansas Register*. [Note: The Conference Committee did not retain this amendment.]

[Note: The Committee stated its intent is to facilitate short-term rentals during the 2026 World Cup.]

#### *House Committee of the Whole*

The House Committee of the Whole amended the bill by defining “transient guest” as listed in the bill for the period from May 15, 2026, to July 25, 2026. [Note: The Conference Committee retained this amendment.]

#### *Senate Committee on Commerce*

In the Senate Committee hearing, **proponent** testimony was provided by Representative Reavis and representatives of the Kansas Restaurant and Hospitality Association and the Travel Industry Association of Kansas. The proponents provided testimony substantially similar to that provided in the House Committee hearing.

Written-only proponent testimony was provided by a representative of the Cities of Merriam, Mission, Roeland Park, and Westwood Hills.

**Opponent** testimony was provided by the Mayor of Atchison and a representative of the League of Kansas Municipalities, who stated the bill as written would increase the application of transient guest taxes from lodgings with two or more bedrooms to lodgings with three or more bedrooms, which would result in a negative fiscal impact to city governments, and requested restoration of language of the bill as introduced.

Written-only **neutral** testimony was provided by representatives of the City of Overland Park.

No other testimony was provided.

The Senate Committee amended the bill to make transient guest taxes apply to lodgings of one or more bedrooms. [Note: The Conference Committee did not retain this amendment.]

#### ***SB 393 (Alcohol Sales During the World Cup)***

The bill was introduced by Senate Committee on Federal and State Affairs at the request of Senator Thomas. The bill was referred to Senate Committee on Commerce on February 10, 2026.

## *Senate Committee on Commerce*

In the Senate Committee hearing, Senator Thomas and a representative of the Kansas Restaurant and Hospitality Association provided **proponent** testimony. Proponents generally stated the bill would help Kansas meet the unique international moment by welcoming visitors for the FIFA World Cup, making Kansas more economically competitive with Missouri, and increasing revenues for Kansas businesses.

Written-only proponent testimony was provided by representatives of Greater Kansas City Chamber of Commerce and Kansas Beer Wholesalers Association.

No other testimony was provided.

The Senate Committee amended the bill to:

- Authorize sales under the bill only within electing cities or counties;
- Require cities or counties that elect to allow such sales to submit a copy of the resolution or ordinance to the Director; and
- Make a technical amendment.

[*Note:* The Conference Committee retained these amendments.]

## **Fiscal Information**

### ***HB 2481***

According to the fiscal note prepared by the Division of the Budget on HB 2481, as introduced, the Department of Revenue estimates the bill would increase state and local transient guest and retail sales taxes by unknown amounts beginning in FY 2027 and would cost \$1,340 from the State General Fund in FY 2027. Any fiscal effect associated with the bill is not reflected in *The FY 2027 Governor's Budget Report*.

The Kansas Association of Counties and the League of Kansas Municipalities indicate that the bill has the potential to increase the collection of local retail sales and transient guest taxes that are used in part to finance local governments but did not provide estimates.

### ***SB 393***

The Kansas Department of Revenue estimates additional State General Fund expenditures of \$670 in FY 2026 to revise publications and issue notices. The Department also notes that there is the potential for the additional collection of liquor taxes; however, the Department did not provide an estimate on how much additional liquor taxes may be collected. Also, the Department indicates there could be potential need for additional enforcement activity, but the agency did not provide an estimate. Any fiscal effect associated with SB 393 is not reflected in *The FY 2027 Governor's Budget Report*.

Both the League of Kansas Municipalities and the Kansas Association of Counties state the bill's enactment could have a fiscal effect on local governments that allow for the sale of alcoholic liquor or cereal malt beverage; however, the League and Association did not estimate a fiscal effect.

Transient guest tax; hotel; tax; World Cup; Alcoholic beverage sales; FIFA 2026 World Cup

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