

SESSION OF 2002

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2828

As Amended by Senate Committee of the Whole

Brief*

HB 2828, as amended, would grant Douglas County additional local sales tax authority of 0.25 percent, provided the revenue is pledged for preservation, access, and management of open space and for industrial and business park-related economic development.

HB 2828 also would add Anderson County to a list of counties currently authorized to impose a sales tax and retain the entire amount of revenues (without sharing such revenues with cities), provided the moneys are pledged for financing the construction or remodeling of a courthouse, jail, law enforcement center, or other county administrative facility. Anderson County would be granted an additional one percent of local sales tax authority relative to current law for such purposes.

Background

The House Committee amendments, which included striking language in the original bill that would have authorized to county to retain all revenues from any new tax and not share such monies with cities, were supported by the Douglas County legislative delegation, the Lawrence City Commission, the Lawrence Chamber of Commerce, and a majority of the Douglas County Commission.

Douglas County currently imposes a one percent sales tax. An election would be required before any additional tax could be imposed pursuant to the provisions of HB 2828.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org/cgi-bin/fulltext/bills.cgi>

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The Senate Committee of the Whole amended the bill to include the additional sales tax authority for Anderson County. This provision is also contained in HB 3011.

A fiscal note indicated that any additional costs to the Department of Revenue's processing system would be absorbed within existing resources.