

SESSION OF 2004

SUPPLEMENTAL NOTE ON SENATE BILL NO. 307

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 307 would renew special local sales tax rate authority of 0.5 percent for Clay County for additional five-year periods, subject to voter approval. Under current law, the county has since 2001 utilized its authority to levy a special 0.5 percent tax for roadway construction and improvement, but the tax is required to sunset after five years.

Background

The bill was supported by the Clay County Commission, whose chair said that the county planned on seeking a subsequent election to renew the current tax prior to its sunset date so as to continue to help pay for bridge repair and replacement.

The bill has no state fiscal impact.

*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>