

SESSION OF 2004

SUPPLEMENTAL NOTE ON SENATE BILL NO. 313

As Reported Without Recommendation by
Senate Committee on Assessment and Taxation

Brief*

SB 313 would grant Douglas County an additional 0.5 percent sales tax authority with the revenues earmarked for funding and awarding public benefit and economic development grants to unified school districts having jurisdictional boundaries in the county.

Background

A fiscal note provided by the Department of Revenue indicated that while the bill does not have an administrative cost for the state, a recent preliminary order from Shawnee County District Court on school finance provisions raised questions about the constitutional validity of local option sales taxes earmarked for school finance.

Proponents included the Douglas County Administrator, the Lawrence City Commission, and the Lawrence and Eudora boards of education. The Kansas Association of School Boards appeared in opposition.

*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>