SESSION OF 2005

SUPPLEMENTAL NOTE ON SENATE BILL NO. 295

As Recommended by Senate Committee on Assessment and Taxation

Brief*

SB 295 would amend a local sales tax statute to authorize the Neosho County Board of County Commissioners to seek voter approval of a 0.5 percent sales tax earmarked for roadway construction and improvement. If imposed, the tax would be required to expire once all such costs have been paid.

Background

The Neosho County Engineer appeared as a proponent of the bill on behalf of the Neosho County Commissioners. According to testimony received, voter approval for imposition of this tax has not yet been sought.

The bill would have no fiscal effect on state revenues or expenditures.

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^{*}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