#### SESSION OF 2006

### SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2681

# Assessment and Taxation

## **Brief\***

HB 2681 would authorize Atchison County, subject to approval by voters, to impose a local sales tax of 0.25 percent to finance the construction and maintenance of sports and recreational facilities. Any such tax imposed would be required to sunset once all costs authorized in the financing of the facilities had been paid.

## **Background**

Proponents included Rep. Jerry Henry and a representative of the Atchison Area Chamber of Commerce Sports Complex Committee.

The Senate Committee made technical amendments to the bill at the suggestion of the revisor to reconcile various local sales tax statutes that have already been amended in 2006.

The bill does not have a fiscal impact for the state.

<sup>\*</sup>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