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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 12, 2024

Subject: House Bill No. 2819

Summary

House Bill No. 2819 provides countywide retailer's sales tax authority for Rawlins County.

House Bill No. 2819 provides Rawlins County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax in an amount up to 1% and pledging the revenue received therefrom for the purpose of financing the costs of construction, remodeling, capital improvements or maintenance of attendance centers or other district facilities of any school district or school districts within the county. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing the costs of attendance centers or other district facilities for U.S.D. No. 105. Revenues generated by the imposition of this tax would be retained by the county and expended only for the purposes the revenue was pledged.