

KANSAS OFFICE of
REVISOR of STATUTES

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 11, 2025
Subject: House Bill No. 2004, As Introduced

Summary

House Bill No. 2004 relates to sales and compensating use tax and provides countywide retailer's sales tax authority for Seward County.

House Bill No. 2004 provides Seward County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of roadway and bridge construction, maintenance and improvement. The tax would expire after 10 years, but subsequent elections could reauthorize the tax for additional 10 year periods. Revenues generated by the imposition of this tax would be retained by the county and expended only for the purposes the revenue was pledged.

The bill would take effect from and after its publication in the statute book.

The bill passed the House on January 31, 2025, on a vote of 116-1.