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MEMORANDUM

To:

Senate Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: March 4, 2025

Subject: House Bill No. 2275, As Introduced

Summary

House Bill No. 2275 relates to sales and compensating use tax and provides countywide retailer's sales tax authority for Finney County.

House Bill No. 2275 would provide Finney County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax at a rate of 0.5% and pledging the revenue received therefrom for the purposes of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility.

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 Kansas register.

The bill passed the House on February 20, 2025, on a vote of 118-4.