

February 13, 2025

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2275 by House Committee on Taxation

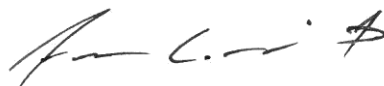
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2275 is respectfully submitted to your committee.

HB 2275 would allow Finney County to place on the ballot a question imposing a sales tax at the rate of 0.5 percent for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center, or other county administrative facility. If approved by county electors, the tax would expire when the necessary amount of sales tax revenue has been collected by retailers as determined by the Secretary of Revenue.

The Department of Revenue indicates HB 2275 would affect only local sales tax collections in Finney County and would have no fiscal effect on state revenues. The Department indicates that the administrative costs associated with implementing the provisions of the bill would be negligible and could be absorbed within existing resources.

The Kansas Association of Counties indicates that the local election authorized by the bill would be conducted and paid for by Finney County. An election held at the same time as a countywide primary or general election would cost less than a stand-alone special election.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Jay Hall, Kansas Association of Counties