



March 3, 2026

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 2546 by Representative Goddard

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2546 is respectfully submitted to your committee.

HB 2546 would allow the Labette County Board of Commissioners to submit a ballot question to the electors to impose a countywide sales tax of 0.125 percent to provide financial support to fire departments located in the county. The sales tax would expire five years after enactment and could be extended or reenacted for additional five-year periods by submitting a ballot question to the electors.

The Department of Revenue indicates HB 2546 would affect only local sales tax collections in Labette 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 Labette 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
Brendan Yorkey, Department of Transportation
Bruce Chladny, Kansas Association of Counties
Wendi Stark, League of Kansas Municipalities