

April 17, 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 2786 by House Committee on Taxation

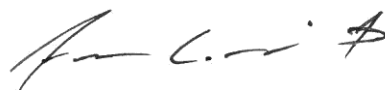
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2786 is respectfully submitted to your committee.

HB 2786 would declare valid the result of an election held November 4, 2025, in which the electors of Ellsworth County approved a 0.25 percent increase in the countywide retailers' sales tax and the issuance of sales tax or general obligation bonds. Revenue received by the county from the sales tax and the bonds would be expended solely for financing the construction, equipping, and furnishing of a law enforcement center and courthouse improvements. All revenue received from the countywide sales tax would be remitted to and retained by Ellsworth County rather than apportioned among the county and cities under the standard formula and would be expended only for the purpose for which it was pledged.

The Department of Revenue indicates HB 2786 would affect only local sales tax collections in Ellsworth 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 to be validated by the bill was conducted and paid for by Ellsworth County. The bill would increase sales tax collections only in Ellsworth County.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Bruce Chladny, Kansas Association of Counties