

SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2275

As Recommended by House Committee on
Taxation

Brief*

HB 2275 would authorize the Board of County Commissioners of Finney County to submit to the voters of the county a question of imposing a 0.5 percent countywide sales tax for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility, or other county administrative facility.

Such sales tax would expire once revenue sufficient to pay costs incurred in financing such a facility was collected.

The proceeds of the tax would be retained by the county government and would not be subject to apportionment with the cities within the county.

The bill would be in effect upon publication in the *Kansas Register*.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Pishny on behalf of Finney County.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by Representative Pishny, Senator Clifford, and the Chairman of the Board of County Commissioners of Finney County. The proponents generally stated Finney County needs to build a new jail and remodel its law enforcement center, that a 0.5 percent sales tax would allow for the project to be financed, and the bill would enable voters of the county to decide whether or not to adopt a sales tax to pay for the buildings.

Written-only proponent testimony was provided by a representative of the Kansas Association of Counties.

No other testimony was provided.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates the bill would have no state fiscal effect and would only affect local sales tax collections in Finney County.

Taxation; sales tax; taxing authority; Finney County