

SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2275

As Amended by Senate Committee on
Assessment and Taxation

Brief*

HB 2275, as amended, would authorize the submission of countywide sales taxes to the voters of Finney County and Pawnee County.

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

Finney County

The bill 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.

Pawnee County

The bill would authorize the Pawnee County Board of County Commissioners to submit to the voters of the county a

*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/>

question of imposing a countywide sales tax of up to 1.0 percent for the purpose of financing the provision of health care services and furnishing and equipping county public safety operations.

The health care services to be financed would be required to be listed in the question submitted to the voters, and public safety operations would be those deemed necessary by the Pawnee County Board of County Commissioners.

Background

The Senate Committee on Assessment and Taxation inserted the contents of HB 2125 into HB 2275 while retaining the contents of HB 2275. Background information for each bill may be found below.

HB 2275

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

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.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by Representative Pishny, Senator Clifford, and the Chairman of the Board of County Commissioners of Finney County. The testimony was substantially similar to the testimony provided in the House Committee hearing.

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

No other testimony was provided.

HB 2125

The bill was introduced by the House Committee on Taxation at the request of a representative of Pawnee County.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by a Pawnee County Commissioner and the Pawnee County Attorney. The proponents generally stated the bill would not impose an additional sales tax on residents of the county but would allow existing sales tax revenue to be repurposed for emergency services and would enable voters of the county to decide whether or not to adopt the sales tax.

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

No other testimony was provided.

The Committee recommended the bill be placed on the Consent Calendar.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by a Pawnee County Commissioner and the Pawnee County Attorney. The testimony was substantially similar to the testimony provided in the House Committee hearing.

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 notes prepared by the Division of the Budget on HB 2275 and HB 2125, as introduced, the Department of Revenue indicates the bill would have no state fiscal effect and would only affect local sales tax collections in the affected counties.

Taxation; sales tax; taxing authority; Pawnee County; Finney County