

SESSION OF 2026

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2712**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

HB 2712, as amended, would authorize the board of county commissioners of each county to submit to their electorate questions of countywide retailers' sales taxes (sales tax) of up to 3.0 percent and provide for certain notice requirements related to the imposition of local sales taxes.

The bill would also make technical and conforming amendments and repeal specific grants of authority in current law for submitting questions of sales taxes to the voters of a county.

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

***Countywide Retailers' Sales Tax***

***Tax Rate Limit***

The bill would limit the rate of any countywide retailers' sales tax to 1.0 percent for general purposes and 2.0 for special purposes and would direct the rates to be fixed in increments of 0.05 percent.

The bill would authorize a county to exceed the limits set in the bill if the rate already exceeded 3.0 percent on July 1, 2026. However, the bill would prohibit the county from imposing any further sales tax that exceeds the limits.

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\*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/>

### *Apportionment*

The revenue from a special purpose sales tax imposed in accordance with provisions of the bill would be retained by the county government and would not be subject to apportionment with the cities within the county.

[*Note:* Under the bill, general purpose sales taxes would be apportioned with the cities within the county pursuant to continuing law.]

### *Expiration*

The bill would expire any special purpose sales tax imposed in accordance with the bill ten years after the date the tax is first collected.

For city and countywide special purpose sales tax that are already in effect on July 1, 2026, the bill would continue such sales tax until the later of:

- Any bonds financed with the proceeds of the sales tax are paid off, if such bond existed before July 1, 2026;
- The earlier of:
  - July 1, 2036;
  - The repeal of the city or countywide retailers' tax either in the manner the tax was initially adopted and approved; or
  - The repeal by adoption of an ordinance or resolution providing for such repeal; or
- The expiration of the city or countywide sales tax.

### ***Notification Requirements***

Continuing law requires notice of an election authorizing the imposition of a local sales tax be sent to the Director of Taxation (Director). The bill would require such notice include, at minimum:

- The ordinance or resolution authorizing the election;
- The ballot proposition; and
- The certified election results.

The bill would also direct the county clerk to forward any successful ballot proposition for imposition of a local sales tax to the Department of Revenue within 30 days of the certification of the election results.

### **Background**

The bill was introduced by the House Committee on Taxation at the request of Representative A. Smith.

### ***House Committee on Taxation***

In the House Committee hearing, **proponent** testimony was provided by a representative of the Kansas Association of Counties, who stated the bill would save time for counties and the Legislature and would streamline a bureaucratic process.

Written-only proponent testimony was provided by a representative of the Kansas Legislative Policy Group.

Written-only **neutral** testimony was provided by a representative of the League of Kansas Municipalities.

No other testimony was provided.

The House Committee amended the bill to clarify certain notification requirements related to the imposition of local sales taxes.

### ***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, written-only **proponent** testimony was provided by representatives of the Board of County Commissioners of Leavenworth County, Kansas Legislative Policy Group, and Kansas Association of Counties.

Written-only **neutral** testimony was provided by a representative of the Kansas League of Municipalities.

No other testimony was provided.

The Senate Committee amended the bill to make the bill effective upon publication in the *Kansas Register*.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue indicates enactment of the bill would have no fiscal effect on state revenues.

The League of Kansas Municipalities and the Kansas Association of Counties indicate the bill would have an unknown fiscal effect that would vary by location. The Kansas Association of Counties indicates that any cost of local elections authorized by the bill would be paid for by each county.

Taxation; sales tax; county taxing authority