

CORRECTED
SESSION OF 2026

SUPPLEMENTAL NOTE ON SENATE BILL NO. 303

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 303, as amended, would authorize the counties of Labette, Leavenworth, Lincoln, and Sheridan to submit questions of additional countywide sales taxes to the voters of the respective counties.

The proceeds of any additional sales tax so approved by voters would be retained by the respective county government and would not be subject to apportionment among the cities within the counties.

Labette County

The bill would authorize the Board of County Commissioners of Labette County to submit to the voters of the county a question of imposing a 0.125 percent countywide sales tax for the purpose of providing financial support to fire departments within the county. The tax would expire five years from the date first collected and could be extended for additional five-year periods upon additional elections.

Leavenworth County

The bill would authorize the Board of County Commissioners of Leavenworth County to submit to the

*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/>

voters of the county a question of imposing a 0.125 percent or 0.25 percent countywide sales tax for the purpose of furnishing, equipping, improving, and maintaining county-supported emergency management operations.

Lincoln County

The bill would authorize the Board of County Commissioners of Lincoln County to submit to the voters of the county a question of imposing countywide sales tax of up to 1.0 percent for the purpose of constructing, improving, equipping, renovating, and maintaining county buildings, facilities, roadways, and bridges.

Sheridan County

The bill would authorize the Board of County Commissioners of Sheridan County to submit to the voters of the county a question of imposing a 0.25 percent countywide sales tax for the purpose of financing the cost of a new law enforcement center. The tax would expire upon the payment of all costs authorized in financing the project.

Background

The bill was introduced by Senator Peck.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by a Labette County Commissioner and representatives of Neosho Township Fire Department and the Board of County Commissioners of Leavenworth County, who generally stated current funding sources are insufficient to cover recent cost increases and the bill would enable the counties to provide necessary services.

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

No other testimony was provided.

The Senate Committee amended the bill to include:

- The contents of HB 2517, pertaining to sales tax authority for Leavenworth County;
- The provisions providing additional taxing authority for Lincoln County and Sheridan County.

Fiscal Information

According to the fiscal notes prepared by the Division of the Budget for SB 303 and HB 2517, as introduced, the Department of Revenue indicates the bill would have no state fiscal effect and would affect only local sales tax collections in Labette and Leavenworth counties.

A fiscal note on the amended bill was not immediately available; however, the provisions pertaining to Lincoln and Sheridan counties would be expected to have fiscal impacts similar to those of the bill as introduced.

Taxation; sales tax; countywide sales tax authority Labette County; Leavenworth County; Lincoln County; Sheridan County