

SESSION OF 2014

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2732

As Recommended by House Committee on
Taxation

Brief*

HB 2732 would authorize Rooks County to impose an additional 0.5 percent sales tax to finance construction or remodeling of a jail. An election would be required to be held on the question, and the tax would sunset upon the payment of all costs associated with the project.

An additional section of the local sales tax law that requires counties to share a portion of countywide sales taxes with cities also would be amended to exclude from that provision a Rooks County sales tax imposed to finance a jail.

Background

Proponents said the existing county jail was built in the 1920s and is inadequate for today's law enforcement needs and, if the bill is signed into law, the 0.5 percent sales tax question likely would be placed on the November ballot.

There were no opponents to the bill.

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

Counties under current law generally are limited to a 1.0 percent sales tax for general purposes, and they have an additional 1.0 percent that may be imposed to fund health care services. HB 2732 would provide Rooks County with an

*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 <http://www.kslegislature.org>

additional 0.5 percent of authority beyond those amounts for the purpose of financing a jail.

A fiscal note from the Department of Revenue indicated the bill would have no impact on state revenues, and any administrative costs associated with implementing the provisions of HB 2732 could be absorbed within existing resources.