

SESSION OF 2015

SUPPLEMENTAL NOTE ON SENATE BILL NO. 280

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 280, as amended, would authorize additional local sales tax authority for two counties, Thomas and Bourbon, for purposes of financing construction or remodeling of a courthouse, jail, law enforcement facility, or other county administrative facility. Thomas County would be granted an additional 0.5 percent authority, and Bourbon County would be granted additional authority of up to 1.0 percent.

Relative to this new authority, both counties also would have an exception to the normal countywide sales tax distribution formula, which otherwise requires that funds be shared with cities.

Voter approval would be required prior to the implementation of the new tax authority.

Background

At the Senate Committee on Assessment and Taxation, Senator Ostmeyer appeared as a proponent for the original bill, which dealt with Thomas County. The Senate Committee, on March 17, 2015, amended the bill to incorporate the proposed additional authority for Bourbon County.

In the fiscal note prepared by the Division of the Budget, on the original bill, the Kansas Department of Revenue

*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>

indicates passage of the bill would have no fiscal impact for the state.