

March 6, 2020

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 360 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 360 is respectfully submitted to your committee.

SB 360 would allow the Board of Directors of the Sherwood Improvement District to submit to voters the question of imposing a local sales tax of up to 1.0 percent to be collected within the district for the purpose of financing the costs of road and drainage improvements and maintenance within the boundaries of the district. The bill includes public hearing and notification requirements.

Estimated State Fiscal Effect				
	FY 2020 SGF	FY 2020 All Funds	FY 2021 SGF	FY 2021 All Funds
Revenue	--	--	--	--
Expenditure	--	--	\$600	\$600
FTE Pos.	--	--	--	--

The Department of Revenue indicates SB 360 would affect only local sales tax collections in the Sherwood Improvement District and would have no fiscal effect on state revenues. According to the Department of Revenue, reissuing sales tax publications would cost \$600 from the State General Fund in FY 2021. Any fiscal effect associated with SB 360 is not reflected in *The FY 2021 Governor's Budget Report*.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Ben Cleaves, Transportation  
Lynn Robinson, Department of Revenue  
Trey Cocking, League of Municipalities  
Jay Hall, Association of Counties