

SESSION OF 2019

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2160

As Amended by House Committee on Taxation

Brief*

HB 2160, as amended, would extend the authority of Wabaunsee County to impose a 0.5 percent retail sales tax for an additional period not to exceed 15 years, subject to voter approval.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Highland on behalf of constituents.

In the House Committee hearing on February 13, 2019, Representative Highland testified as a proponent. Representatives from the Kansas Association of Counties and the Wabaunsee County Commission District 1 also testified as proponents, stating the current authority of Wabaunsee to impose the 0.5 percent additional retail sales tax would sunset in 2022 and the bill would authorize Wabaunsee County to hold an election extending the retail sales tax. No neutral or opponent testimony was provided.

The House Committee amended the bill to remove a provision authorizing Wabaunsee County to conduct subsequent elections to extend the 0.5 percent retail sales tax at intervals not exceeding 15 years.

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of

*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>

Revenue (Department) indicates the bill would affect local sales tax collections and would have no fiscal affect on state revenues. The Department also indicates costs associated with implementation of the bill could be absorbed within the Department's existing resources.