



300 SW 8th Avenue, Ste. 100  
Topeka, KS 66603-3951  
P: (785) 354-9565  
F: (785) 354-4186  
[www.lkm.org](http://www.lkm.org)

To: House Taxation Committee

From: Erik Sartorius, Executive Director

Date: February 17, 2022

RE: Proponent Testimony on HB 2682

I would like to thank Chairman Smith and the Committee for allowing the League of Kansas Municipalities the opportunity to provide testimony in favor of House Bill 2682.

This legislation would allow the City of Latham to begin collecting a .5% retail sales tax which was approved by their voters last November. Through no fault of their own, the publication of notice for this sales tax was published one day later than required by law – 20 days instead of 21 days.

Oversights such as this, while rare, do occur. A cursory review shows that the legislature has confirmed the validity of a sales tax election after the fact at least five times in the past 15 years. While they could hold another election, they would face either the costs of holding a special election or the cost of foregone revenue while they waited for the August primary ballot. For a city with fewer than 100 residents, neither of those options seem like good solutions. For these reasons, the League strongly supports HB 2682 and encourages your quick action.