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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 14, 2022

Subject: House Bill No. 2732

Summary

House Bill No. 2732 enacts the Gage Park Improvement Authority Act. Pursuant to the bill, the Board of County Commissioners of Shawnee County may authorize the imposition of a sales tax on the retail sales made within Shawnee County and such funds would support of the Gage Park Improvement Authority. If the Board of County Commissioners approves the creation of the Gage Park Improvement Authority and the imposition of the sales tax, the imposition of the tax must be approved by an election. The rate of tax is required to be imposed to be not less than 0.2% or more than 5%.

The Gage Park Improvement Authority shall be governed by a board composed of seven resident electors of Shawnee County as follows:

- (1) The Director of Shawnee County parks or the Director's designee;
- (2) the Director of the Topeka Zoo, who may be the president, chief executive officer or head of a nonprofit operator of the Topeka Zoo, or such person's designee;
- (3) the Director of the Kansas Children's Discovery Center, who may be the president, chief executive officer or head of a nonprofit operator of the Kansas Children's Discovery Center, or such person's designee;
- (4) two members appointed by the Topeka City Council; and
- (5) two members appointed by the Board of County Commissioners of Shawnee County.

Revenue received from the first 0.2% of the rate of sales tax levied shall be allocated and distributed by the Authority as follows:

- (1) 22% shall be distributed to Shawnee County to be used for the from the portion of a benefit of Gage Park;
- (2) 58% shall be distributed to the Topeka Zoo and shall be directed to any nonprofit operator of the Topeka Zoo;
- (3) 15% shall be distributed to the Kansas Children's Discovery Center and shall be directed to any nonprofit operator of the Kansas Children's Discovery Center; and
- (4) 5% shall be allocated and distributed in the discretion of the Gage Park Improvement Authority pursuant to certain criteria.

The remainder of the revenue received from sales tax shall be allocated pursuant to following:

- (1) The acquisition, construction, improvement, equipment, operation, support, maintenance and development of the eligible recreational facilities;
- (2) community enrichment and outreach for the benefit of the eligible recreational facilities;
- (3) children's educational programming for the eligible recreational facilities;
- (4) other items of public benefit and interest connected to Gage Park; and
- (5) actual and necessary expenses of the members of the authority in carrying out their official duties and reasonable administrative expenses.