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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 21, 2021
Subject: Senate Bill No. 21

Summary

Senate Bill No. 21 relates to countywide retailers' sales tax authority and would validate the result of an election held on November 3, 2020 in Cherokee County.

Section 1 amends K.S.A. 2020 Supp. 12-187 to declare valid the result of the election held on November 3, 2020, on the question submitted by the board of county commissioners of Cherokee county to increase its retailers' sales tax by 0.5%. The revenue received by the county shall be expended solely for the purpose of financing: (i) Ambulance services within the county; (ii) renovations and maintenance of county buildings and facilities; or (iii) any other projects within the county deemed necessary by the governing body of Cherokee county. The tax would terminate prior to January 1, 2033. See page 4.

Section 2 amends K.S.A. 2020 Supp. 12-189 to provide the board of county commissioners of Cherokee county the authority to fix its tax rate accordingly. See page 15.

The bill would take effect from and after its publication in the Kansas register.