



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
February 11, 2021
SB 87

Kansas Association of Counties
Opposition Testimony

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer opponent testimony on this bill concerning changing the distribution formula for countywide general sales tax.

Under current law, countywide sales tax is apportioned among the county and cities located within the county in two halves. One half is distributed according to property tax valuation, the other half distributed according to population. Local governments can come to agreements on that distribution.

This distribution formula works for a large majority of counties in the state. The situation in Atchison County is a complex one. KAC would prefer to address this singular issue on an individual basis, rather than creating a broad statute that applies to all county/municipality sales tax relationships.

As KAC testified last year, we would prefer that this local issue be solved locally. KAC stands ready to assist in this capacity if requested.

Thank you for the opportunity to provide this information to the committee. KAC stands ready to answer questions at the appropriate time.

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