



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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Senate Assessment and Taxation Committee  
January 18, 2023  
SB 21 and other sales tax holiday bills

Kansas Association of Counties  
Neutral Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SB 21 and other bills, which would create a sales tax holiday during the back-to-school season.

The Kansas Association of Counties is not opposed to the concept of a sales tax holiday. The concern KAC has surrounding a sales tax holiday is tied to bonds and dedicated sales taxes. For many counties, their sales tax is dedicated to paying for a specific thing, be that road and bridge, county building maintenance, trash collection, or other county services. This sales tax serves to ease the property tax burden within the county. Similarly, bonds with dedicated sales taxes will need to be serviced.

Losing sales tax revenues could impact county receipts, which may shift some of the burden for those dedicated taxes onto property taxes. If there is a way to balance the needs of dedicated sales taxes and bonding with a sales tax holiday in a way that does not shift that burden locally to property tax, KAC stands ready to support such legislation.

Thank you for the opportunity to present this perspective on this legislation.

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