

March 18, 2024

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2828 by House Committee on Taxation

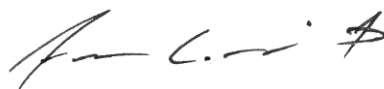
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2828 is respectfully submitted to your committee.

HB 2828 would allow Marshall County to place on the ballot a question imposing a sales tax at the rate of up to 1.0 percent for the purpose of financing the costs of constructing or remodeling and furnishing a jail facility. If approved by county electors, the tax would expire after the county has collected enough sales tax revenue to finance the project.

The Department of Revenue indicates HB 2828 would affect only local sales tax collections in Marshall County and would have no fiscal effect on state revenues. The Department indicates that the administrative costs associated with implementing the provisions of the bill would be negligible and could be absorbed within existing resources.

The Kansas Association of Counties indicates that the local election authorized by the bill would be conducted and paid for by Marshall County. An election held at the same time as a countywide primary or general election would cost less than a stand-alone special election.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Jay Hall, Kansas Association of Counties