



KANSAS
ASSOCIATION OF
COUNTIES

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2023 Special Committee on Taxation
November 13, 2023

Kansas Association of Counties Testimony
Local Government Sales Tax Authorization

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties (KAC) to offer testimony on the countywide sales tax authorization process. These sales tax ballot questions are an important issue for counties across the state.

The countywide sales tax ballot question process is long and expensive for Kansas counties. This is inefficient. For example, if a county determined this week to begin the process of putting a question on the ballot for a local sales tax, the first day they could collect that tax would likely be April 1, 2025. If a county determined that they should begin the process of putting a sales tax question on the ballot in April of 2024, they likely would not be able to begin collecting that tax until April 1, 2026, under current law.

This process is also inefficient for the Kansas Legislature. Time is a precious resource during the legislative session. Committee hearing time is limited. Using committee time for what is essentially a local issue is inefficient. It is also difficult to get these bills across the floor of both chambers without being combined into some larger piece of legislation.

Whether the Kansas Legislature is involved in the sales tax ballot question process or not, there will always be oversight on any sales tax question because the question must be placed on the ballot and approved by the voters prior to any tax being collected. Additionally, the Kansas Department of Revenue must certify that the question was approved prior to collecting the tax. Counties cannot simply begin collecting a tax. Local voters must approve any tax prior to collection. KAC has always been supportive of a ballot measure to approve any sales tax increase as a means of local control.

County sales taxes are currently either distributed according to the formula or, if not, they are distributed as outlined in the ballot language. Again, voters always have a check on this process because no tax can be enacted without a vote of the people in the county. KAC supports this method of distribution.

Thank you for your attention to this important issue, and for your consideration of our testimony, as well as the rest of the information presented today.

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