

SESSION OF 2018

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2492**

As Amended by House Committee on Taxation

**Brief\***

HB 2492, as amended, would increase the maximum local sales tax rate that could be imposed by Thomas County from 1.50 percent to 1.75 percent, provided all taxes levied in excess of 1.00 percent remain earmarked for financing a courthouse, jail, law enforcement center, or other county administrative facility. Any such specially earmarked tax imposed would be required to sunset when the project costs had been fully paid.

An election would be required for an increase in the current Thomas County sales tax, which is 1.50 percent.

The bill would be in effect upon publication in the *Kansas Register*.

**Background**

The bill was introduced at the request of Representative Adam Smith, who also appeared as a proponent at the public hearing at the House Committee on Taxation on January 22. Written-only testimony in support of the bill from the chairperson of the Thomas County Commission explained that an election to increase the sales tax from 1.00 percent to 1.50 percent to finance a new consolidated criminal justice center was approved in November 2017, but bids for the project had come in \$4.0 million greater than the original projected cost. The testimony further stated that if HB 2492 were to be enacted, the county commission would place

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

before voters a subsequent ballot question for an additional 0.25 percent increase. No opponent testimony was presented.

On January 24, the House Committee amended the bill to advance the effective date from publication in the statute book to publication in the *Kansas Register*.

According to the fiscal note prepared by the Division of the Budget, the bill would have no fiscal effect on state revenues.