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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation

From: Amelia Kovar-Donohue, Assistant Revisor

Date: February 20, 2019

Subject: House Bill No. 2033, as amended by House Committee of the Whole

Summary

House Bill No. 2033, as amended by House Committee of the Whole, addresses countywide retailers' sales tax authority for Dickinson, Finney, Jackson, Russell and Thomas counties amending K.S.A. 2018 Supp. 12-187 and 12-189.

Dickinson County:

Section 1 amends K.S.A. 2018 Supp. 12-187(b)(7)(A) and adds (B) to allow Dickinson County to impose a countywide sales tax of 0.5%, subject to voter approval at an election, for the purpose of financing roadway construction and improvement. The tax imposed would expire after 10 years. See page 5.

Russell County:

Section 1 amends K.S.A. 2018 Supp. 12-187(b)(9)(A) and adds (B) to allow Russell County to impose a countywide sales tax of 0.5%, subject to voter approval at an election, for the purpose of financing economic development initiatives or public infrastructure projects. The tax imposed would expire after 10 years. See page 6.

Jackson County:

Section 1 amends K.S.A. 2018 Supp. 12-187(b)(13) to allow Jackson County to impose a countywide sales tax of 0.4%, subject to voter approval at an election, for the purpose of financing public infrastructure projects. The tax imposed would expire after seven years. See page 7.

Thomas County:

Section 2 amends K.S.A. 2018 Supp. 12-189(a) to allow Thomas County to fix a maximum countywide sales tax of 1.5% or 1.75%, provided the tax levied in excess of 1.0% (either 0.5% or 0.75%) is for the purposes set forth in K.S.A. 12-187(b)(2). Thomas County's current authority is 1.5%. K.S.A. 12-187(b)(2) provides Thomas County the authority to submit the question of imposing a countywide sales tax to the electors for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility. The tax imposed expires when sufficient sales tax has been collected to pay the costs incurred to financing the facilities. See pages 1, 2 and 12.

Finney County:

Section 1 amends K.S.A. 2018 Supp. 12-187(b)(3) to add subsection (H) to declare valid an election held November 7, 2017 on the question submitted by Finney County to increase its countywide retailers' sales tax by 0.3% for revenues to be used by Finney County and the city of Garden City, as agreed by an interlocal cooperation agreement and detailed on the ballot question approved by voters. The tax imposed would be levied for 15 years from the date it is first levied. See pages 3 and 4.

Section 2 amends K.S.A. 2018 Supp. 12-189 to add subsection (ff) to allow Finney County to increase its maximum countywide sales tax levy by 0.3% for purposes of K.S.A. 12-187(b)(3)(H), the amendment described above. See page 15.

Section 4 provides that the act shall take effect from and after its publication in the Kansas register.