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MEMORANDUM

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

From: Amelia Kovar-Donohue, Assistant Revisor

Date: March 19, 2019

Subject: House Bill No. 2160, as amended by House Committee

Summary

House Bill No. 2160, as amended by House Committee, addresses countywide retailers' sales tax authority for Wabaunsee county amending K.S.A. 2018 Supp. 12-187. Currently, K.S.A. 2018 Supp. 12-187(b)(18) authorizes Wabaunsee county to submit the question to the electors of a 0.5% countywide sales tax for the purpose of financing the costs of bridge and roadway construction and improvement for 15 years from the date the tax is first collected. The bill, as amended by the House Committee on Taxation, would allow, on and after July 1, 2019, the extension or reenactment of this countywide retailers' sales tax for one additional period not to exceed 15 years upon the county submitting the question to the electors at an election held for such purpose. See page 7.

The bill would take effect from and after its publication in the statute book.

The bill as amended passed the House on March 8, 2019, on a vote of 112-7.