

Date: February 9, 2021

To: Chairwoman Caryn Tyson and Senate Assessment and Taxation Committee Members

From: Roy Cessna, Mayor of Garden City; Dave Jones, Finney County Chair


Re: Testimony in Opposition to SB 87

Chairwoman Tyson and Committee Members, thank you for the opportunity to testify in opposition to SB 87 on behalf of the City of Garden City and Finney County.

The City of Garden City and Finney County have consciously coordinated the authorization and use of sales tax over the past 30 years. The proposed legislation puts our working relationship at risk and discourages cooperation at a time when we should be encouraging cooperation between cities and counties.

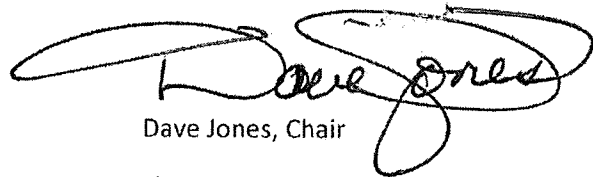
The City of Garden City generates sales tax revenue through our retail stores that serve as a regional hub for western Kansas, southeast Colorado, the Oklahoma panhandle and the Texas panhandle. As the regional hub, the sales tax revenue is generated by purchases made by people that do not reside within Finney County. The City of Garden City and Finney County uses sales tax revenue to fund several capital improvement projects within the city, street improvements and as a way to reduce our reliance on Ad Valorem Tax. Any and all sales tax that is taken away from the City will either result in a lack of supportive services for the community or the revenue will have to be replaced by increased property taxes.

Based on this testimony, the City of Garden City and Finney County requests you not to pass out SB 87.



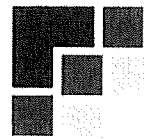
Roy Cessna, Mayor

City of Garden City



Dave Jones, Chair

Finney County Board



FINNEY COUNTY
KANSAS

Senate Assessment and Taxation
Date: 2/11/2021

Attachment # 12

