

SESSION OF 2023

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2421**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2421 would authorize the Board of County Commissioners of Grant County to submit to the voters of the county a question of imposing a countywide sales tax at a rate of up to 2.0 percent for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement facility, or other county administrative facility.

The tax would expire upon the proceeds of the tax being sufficient to pay the costs incurred in the financing of such facility.

The proceeds of the tax would not be subject to apportionment with the cities of Grant County.

**Background**

The bill was introduced by the House Committee on Taxation at the request of Representative Younger.

***House Committee on Taxation***

In the House Committee hearing, **proponent** testimony was provided by a representative of the Board of County Commissioners of Grant County, generally stating the county's jail was out of date and the county wanted to finance

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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>

its replacement with sales tax rather than other revenue sources.

Written-only proponent testimony was provided by a representative of the Kansas Association of Counties.

No other testimony was provided.

The House Committee recommended the bill be placed on the Consent Calendar.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates enactment of the bill would have no state fiscal effect and would only affect local sales tax collections in Grant County.

Taxation; sales tax; sales tax authority; Grant County; jail