

SESSION OF 2023

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 127**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 127 would authorize the Board of County Commissioners of Dickinson County to submit to the voters of the county a question of imposing a countywide sales tax at a rate of 0.25 percent for the purpose of financing public safety capital projects.

The tax would expire five years from the date first collected and could be extended for additional five-year periods upon additional elections.

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

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Claeys, on behalf of Dickinson County.

***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, **proponent** testimony was provided by representatives of Dickinson County. The proponents generally stated the bill would allow for the financing of needed capital improvements to replace outdated public safety communication systems.

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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>

Written-only proponent testimony was provided by representatives of Abilene Fire Department, Abilene Police Department, city of Herington, Dickinson County Emergency Communications Center, Dickinson County Sheriff, Enterprise Fire Department, and Kansas Association of Counties.

No other testimony was provided.

### **Fiscal Information**

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

Taxation; sales tax; sales tax authority; Dickinson County; public safety capital projects