

Deposit of Revenue in State Fair Capital Improvements Fund; SB 415

SB 415 diverts a portion of state sales tax collections by the Kansas State Fair (Fair) and retailers on the fairgrounds from the State General Fund (SGF) to the State Fair Capital Improvements Fund (SFCIF), effective July 1, 2018. Previously, 83.846 percent of such collections was allocated to the SGF and 16.154 percent to the State Highway Fund (SHF). The SFCIF will not receive the SHF's relative portion of the Fair-related collections. The diversion provisions expire if the Fair is to be located outside the city limits of Hutchinson.

The bill also repeals a statutory transfer from the SGF to the SFCIF. That transfer had been set at not more than \$100,000 per year for FY 2018 and FY 2019 and not more than \$300,000 per year in subsequent years.