

SESSION OF 2007

**CONFERENCE COMMITTEE REPORT BRIEF  
SENATE BILL NO. 115**

As Agreed to April 2, 2007

**Brief\***

SB 115 would expand local sales tax authority for a number of counties; and would authorize Johnson County to establish the Johnson County Education Research Triangle Authority (JCERTA).

County Sales Tax Authority

The bill would grant Franklin, Miami, and Linn counties with additional sales tax authority of up to 1.0 percent for the construction or remodeling of courthouses, jails, law enforcement facilities, or other county administrative facilities. Any such tax imposed would be required to sunset when the financing costs had been paid.

Wabaunsee County would be granted new authority of 0.5 percent for financing road and bridge construction and improvement. Any such tax imposed would be required to sunset 15 years after imposition.

Jefferson County would be granted new authority of 1.0 percent sales tax for financing road construction and improvement. Any such tax imposed would be required to sunset 6 years after imposition but could be re-extended for additional six-year periods.

Riley County would be granted new authority of up to 1.0 percent for financing road and bridge construction and

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improvement. Any such tax imposed would be required to sunset 5 years after imposition.

Voter approval would be required prior to imposition or re-extension of these taxes, and the counties would not be required to share the money with cities.

### JCERTA

Additional sections of the bill would enact the JCERTA provisions. The Johnson County Commission would be required to determine within two years whether to submit to voters the question of creating the JCERTA and imposing a sales tax of up to 0.2 percent; a property tax of up to 2 mills; or both, provided the combination did not exceed the lesser of 0.2 percent sales tax or 2 mills property tax in projected revenue terms. If voters were to adopt such a proposal creating JCERTA, the board of directors would consist of seven voting members, all of whom would be required to be elected officials of Johnson County.

The seven members would be appointed as follows: one each by the Governor, the Kansas Board of Regents, the Johnson County Community College Board of Trustees, the Johnson County Commission, and the president of Kansas State University; and two by the chancellor of the University of Kansas.

The JCERTA would be required to remit funds in equal shares for the Edwards Campus of the University of Kansas; the Johnson County location for Kansas State University; and the University of Kansas Medical Center's Johnson County locations. The funds would be required to be spent for building construction, academic and research program development and growth, faculty and staff recruitment and retention, and operations and maintenance in support of both undergraduate and graduate programs at the Edwards Campus; animal health

and food safety and security research and education programs at the Johnson County Kansas State location; and medical education and life sciences and cancer research programs at the Johnson County locations of the Medical Center.

No more than 2 percent of taxes collected could be used for administrative expenses of JCERTA or its board of directors.

Additional language would clarify that the Kansas Board of Regents would remain responsible for the governance of all institutions receiving JCERTA funding, including approval and regulation of academic programs.

Other provisions would clarify that the new sales tax authority granted to Johnson County for JCERTA purposes would not enable other counties to utilize home-rule powers to avail themselves of similar authority; and that any new tax imposed would be required to conform to certain timing requirements associated with other local sales taxes.

### **Conference Committee Action**

The original SB 115 dealt with persons selling property or services with suspended or revoked sales tax registrations.

The Conference Committee removed those provisions and inserted the county sales tax provisions which had previously been in Substitute for SB 375 and HB 2519; and the JCERTA provisions which had previously been in Substitute for SB 375 and Senate Sub. for HB 2264.

### **Background**

The bill would not be expected to have any fiscal impact for the state.

county sales tax; JCERTA