

SESSION OF 2007

SUPPLEMENTAL NOTE ON SENATE BILL NO. 34

As Amended by House Committee on
Taxation

Brief*

SB 34 would clarify that a streetscape project would qualify as a Transportation Development District project. The bill also would clarify that a building facade may be included in a Transportation Development District project when the facade is part of changes made to an existing building. The bill would be effective upon publication in the *Kansas Register*.

Background

Testifying in support of the bill were representatives of the cities of Ellsworth and Lenexa, the *Ellsworth County Independent-Reporter* and the League of Kansas Municipalities. No opponents testified. According to testimony, current statutory language leaves it unclear as to whether a “streetscape” or “facade” project would be appropriate as a Transportation Development District project.

The Senate Assessment and Taxation Committee amended the bill to limit the inclusion of facade projects to only those on existing buildings.

The House Committee on Taxation amended the bill's effective date to the date of publication in the *Kansas Register*.

The bill's fiscal note indicated the local fiscal impact of SB 34, as introduced, cannot be estimated because data are unavailable regarding the number of such projects that would

*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>

be undertaken. The fiscal note also noted the creation of a Transportation Development District would increase the local sales tax rate within the district, and the rate and amount of local sales tax collections would vary by project. The Department of Revenue indicated the bill would have no fiscal effect on the collection of state sales tax and therefore would not affect state revenues.