

SESSION OF 2009

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2325**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2325 would clarify the local sales tax law relative to counties such that no county (absent any special exception granted in advance by the Legislature) could allow its general sales tax rate to exceed 1.0 percent.

**Background**

The bill was requested for introduction and supported by Representative Peck after the Legislature began working on another local sales tax bill, HB 2026. That legislation retroactively ratified the results of local sales tax elections in Lyon and Rawlins counties that were held at a time when those counties lacked sufficient statutory authority to raise their sales tax rates beyond 1.0 percent. At one point during hearings on HB 2026, a proponent suggested that he had interpreted the current provisions of KSA 2008 Supp. 12-189 to authorize separate authority in each of the amounts of 0.25 percent, 0.5 percent, 0.75 percent, and 1.0 percent.

The Department of Revenue indicated that HB 2325 would not have any fiscal impact to the extent that it does not alter the state's current understanding of the restrictions on county local sales tax authority.

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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>