

SESSION OF 2010

**CONFERENCE COMMITTEE REPORT BRIEF  
SENATE SUBSTITUTE FOR HOUSE BILL NO. 2353**

As Agreed to February 2, 2010

**Brief\***

Senate Sub. for HB 2353 would amend local sales tax authorization statutes to retroactively ratify the results of a December 1, 2009 election in Chautauqua County regarding imposition of a new countywide sales tax earmarked to finance the costs of constructing, furnishing, and equipping a county jail and law enforcement facility. The tax would sunset upon payment of all costs incurred in the financing of the project.

Other statutory adjustments raise the overall rate cap for Chautauqua County to 2.0 percent (the county already has a 1.0 percent tax in place); and amend the normal distribution formula that would otherwise require the county to share a portion of sales tax receipts with cities located in the county.

A final provision 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.

**Conference Committee Action**

The Conference Committee agreed to insert the provisions of HB 2325, which passed the House during the 2009 Session, designed to clarify county sales tax authority relative to the role of the Legislature in granting exceptions to the 1.0 percent cap.

The contents of HB 2353, as amended by the House Committee of the Whole in 2009, related to the Homestead Property Tax Refund Program and were enacted into law in an omnibus tax bill approved late in the 2009 Session. The Senate Assessment and Taxation

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\*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <http://www.kslegislature.org/kldr>

Committee on January 20, 2010, voted to remove those provisions; insert the provisions of SB 379 relating to Chautauqua County; and recommend a substitute bill be created.

## **Background**

The Chautauqua County sheriff appeared as a proponent for the Chautauqua County provisions and said that the current county jail was constructed in 1923; was no longer adequate for the county's needs; and the public had overwhelmingly supported the new sales tax as the mechanism for financing a new facility at the December election.

The bill has no fiscal impact for the state.

local sales tax authorization