

SESSION OF 2010

**SUPPLEMENTAL NOTE ON  
SUBSTITUTE FOR HOUSE BILL NO. 2689**

As Recommended by House Committee on  
Taxation

**Brief\***

Sub. for HB 2689 would authorize Kingman County, without sharing the revenues with cities located in that county, to impose a sales tax of up to 1.0 percent for up to 20 years for jail and law enforcement center construction; and roadway and bridge improvements.

The bill also would authorize Pottawatomie County to impose an additional 0.5 percent sales tax for public infrastructure improvements that would sunset once the costs associated with such improvements had been paid. The county unit of government would receive all revenues unless it chose when submitting the ballot proposition to voters to allow cities to share under the traditional distribution formula for countywide sales taxes.

Both county authorizations would require an election prior to the imposition of the taxes.

**Background**

The original bill dealt with the Kingman County provisions. The House Taxation Committee on March 4 added the provisions of HB 2725 relating to Pottawatomie County; reconciled local sales tax authorization statutes with another bill already signed into law by the Governor; and recommended that a substitute bill be created.

The bill would have no fiscal impact for the state.

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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>