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## MEMORANDUM

To:

Senate Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: March 21, 2024

Subject: Senate Bill No. 537

## Summary

Senate Bill No. 537 would authorize Neosho County to submit to the electors the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received for the purpose of financing the costs of roadway and bridge construction, maintenance and improvement. The tax would expire after 10 years from the date first collected. All revenue from such tax would be remitted to the county.

The bill would take effect from and after its publication in the statute book.