

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: January 21, 2025  
Subject: House Bill No. 2004 (As Introduced)

**Summary**

House Bill No. 2004 provides countywide retailer's sales tax authority for Seward County.

House Bill No. 2004 provides Seward County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax in an amount up to 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of roadway and bridge construction, maintenance and improvement. The tax would expire after 10 years but subsequent elections could reauthorize the tax for additional 10 year periods. Revenues generated by the imposition of this tax would be retained by the county and expended only for the purposes the revenue was pledged.