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MEMORANDUM

To: Members of the House Committee on Taxation

From: Office of Revisor of Statutes

Date: February 13, 2025

Subject: House Bill No. 2275 (As Introduced)

Summary

House Bill No. 2275 provides countywide retailer's sales tax authority for Finney County.

House Bill No. 2275 provides Finney 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 purposes of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility.

Revenues generated by the imposition of this tax would be retained by the county and expended only for the purposes the revenue was pledged.