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MEMORANDUM

To: Members of the House Committee on Taxation

From: Office of Revisor of Statutes

Date: February 17, 2025

Subject: House Bill No. 2125 (As Introduced)

Summary

House Bill No. 2125 provides countywide retailer's sales tax authority for Pawnee County.

House Bill No. 2125 provides Pawnee County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax in an amount up to 1% and pledging the revenue received therefrom for the purposes of:

- (1) Healthcare services; and
- (2) furnishing and equipping county-supported public safety operations deemed necessary by the board of county commissioners of Pawnee county including, but not limited to, the sheriff's department, jail, emergency management and emergency dispatch services.

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