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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: February 25, 2025
Subject: House Bill No. 2377 (As Introduced)

Summary

House Bill No. 2377 amends the distribution of countywide retailer's sales tax that is collected under the general countywide retailer's sales tax authority of the counties.

House Bill No. 2377 amends how 1/2 of the revenue received gets apportioned among the county and each city located in such county. Currently the proportion used to calculate is the:

"total tangible property tax levies made in such county in the preceding year for all funds of each such governmental unit bear to the total of all such levies made in the preceding year"

The change would proportion:

"based on the total assessed valuations used to calculate such county's and each city's ad valorem property taxes in the preceding year"