

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS

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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 26, 2025
Subject: Senate Bill No. 223, As Introduced

Summary

Senate Bill No. 223 relates to sales and compensating use tax and would provide countywide retailer's sales tax authority for Russell County.

Senate Bill No. 223 would provide Russell County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax at the rate of up to 1% and pledging the revenue received therefrom for the purpose of financing the costs of construction, remodeling, capital improvements or maintenance of attendance centers or other district facilities of any school district or school districts within the county. The tax imposed would expire upon payment of all costs authorized in financing the costs of attendance centers or other district facilities for U.S.D. No. 407. Revenues generated by the imposition of this tax would be retained by the county and expended only for the purposes the revenue was pledged.

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