

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

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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: March 6, 2025  
Subject: House Bill No. 2125, As Introduced

**Summary**

House Bill No. 2125 relates to sales and compensating use tax and provides countywide retailers' sales tax authority for Pawnee County.

House Bill No. 2125 would provide 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 for those items authorized pursuant to K.S.A. 12-187(b)(5); 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.

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

The bill passed the House on February 25, 2025, on a vote of 112-2.