

KANSAS OFFICE of  
**REVISOR of STATUTES**

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

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: January 21, 2026  
Subject: Senate Bill No. 303, As Introduced

**Summary**

Senate Bill No. 303 relates to sales and compensating use tax and would provide countywide retailers' sales tax authority for Labette County for the purpose of providing financial support to fire departments located in the county

The bill would provide Labette County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax at the rate of 0.125% and pledging the revenue received therefrom for the purpose of providing financial support to fire departments located in the county. The tax would expire after five years from the date such tax is first collected. The tax may be extended or reenacted for additional five-year periods upon the board of county commissioners submitting such question to the electors at an election called and held thereon for each additional five-year period as provided by law. All revenue generated by imposition of the tax would be remitted to and retained by the county and expended only for the purpose the revenue was pledged.

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