



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
January 21, 2026
SB 303

Kansas Association of Counties
Proponent Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to provide proponent testimony on SB 303, which would allow Labette County residents the opportunity to determine whether the county should impose a countywide retailers' sales tax.

This bill does not impose a countywide sales tax. State law requires legislative approval for counties to place a countywide sales tax initiative on the ballot. Voting yes on SB 303 would only allow the voters of Labette County to decide whether to impose this countywide sales tax for the purpose of providing financial support to fire departments located in the county.

This is the epitome of local control—giving the local voters the ability to choose whether or not to impose this countywide sales tax, while understanding the use of those sales tax proceeds. The Kansas Association of Counties supports local control and also supports SB 303. We ask you to do the same.

Thank you for the opportunity to present this perspective on this legislation.

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