



## COUNTY OF LEAVENWORTH

Board of County Commissioners

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### SB 303 Proponent In Person

### MEMORANDUM

**To:** Kansas Senate Special Committee on Taxation

**From:** The Board of County Commissioners of Leavenworth County, Kansas

**Date:** January 20, 2026

**Re:** Proposed Amendment relating to Countywide retailers' sales tax

Testimony in support of a special  $\frac{1}{4}$  cent sales tax in Leavenworth County for Emergency Communication

Currently counties are required to request legislation allowing them to place special initiatives on the ballot for sales tax increases. The Board of County Commissioners would like to submit the following supporting information for a special  $\frac{1}{4}$  cent sales tax in Leavenworth County.

We are proposing a special sales tax initiative that would support the replacement, upgrade and maintenance of our current emergency communications network. This sales tax will be utilized to help shore up the \$400,000.00 annual shortfall in 911 taxes and upgrade our complete emergency communications system over the next several years. Without the sales tax the cost will have to be shifted to property taxes which would require a roughly 6% increase in the County levy.

- Currently the special 911 fee collected on phone accounts does not cover the cost of the emergency radio system maintenance. The County General Fund is supplementing 911 communications increasingly each year with an anticipated transfer of \$400,000 in 2026 just for maintenance.
- Additionally, the required emergency communications network replacement starting in 2027 is currently estimated at \$9,000,000.00. This does not include the mobile units in all police, fire, EMS or public works vehicles or the handhelds. Without this special sales tax the full cost of replacement will be placed on property taxes.
- The County would like to put a ballot initiative forward for a  $\frac{1}{4}$  cent sales tax to fund the current maintenance and future replacement of the emergency communication system. The  $\frac{1}{4}$  cent sales tax would generate approximately \$3,000,000.00 annually. With the upcoming required upgrade and replacement cost in excess of \$9,000,000 plus the current shortfall in maintenance of \$400,000.00 per year we believe the  $\frac{1}{4}$  cent is justified and needed. Without the sales tax the county property tax will increase nearly 6% to cover the needed expenditures.