



March 10, 2025

The Honorable Adam Smith, Chairperson  
House Committee on Taxation  
300 SW 10th Avenue, Room 346-S  
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2390 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2390 is respectfully submitted to your committee.

HB 2390 would allow Jackson County to place on the ballot a question imposing a sales tax at the rate of 0.25 percent for the purpose of financing hospital operations in the county. If approved by county electors, the tax would expire ten years after it is first collected.

The Department of Revenue indicates HB 2390 would only affect local sales tax collections in Jackson County and would have no fiscal effect on state revenues. The Department indicates that the administrative costs associated with implementing the provisions of the bill would be negligible and could be absorbed within existing resources.

The Kansas Association of Counties indicates that the local election authorized by the bill would be conducted and paid for by Jackson County. An election held at the same time as a countywide primary or general election would cost less than a stand-alone special election.

Sincerely,

Adam C. Proffitt  
Director of the Budget

cc: Lynn Robinson, Department of Revenue  
Jay Hall, Kansas Association of Counties