

February 10, 2026

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 2517 by Representative Johnson

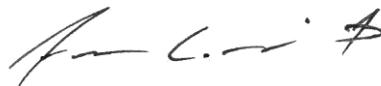
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2517 is respectfully submitted to your committee.

HB 2517 would allow the Leavenworth County Board of Commissioners to submit a ballot question to the electors to impose a countywide sales tax of 0.125 percent or 0.25 percent for the purpose of furnishing, equipping, improving, and maintaining county-supported emergency management operations.

The Department of Revenue indicates HB 2517 would affect only local sales tax collections in Leavenworth 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 enactment of the bill would increase local sales tax revenues for Leavenworth County if the subsequent ballot measure were approved by the electors. The local election authorized by the bill would be conducted and paid for by Leavenworth County.

Sincerely,



Adam C. Proffitt  
Director of the Budget

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