

February 21, 2025

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
300 SW 10th Avenue, Room 548-S
Topeka, Kansas 66612

Dear Senator Tyson:

SUBJECT: Fiscal Note for SB 223 by Senate Committee on Assessment and Taxation

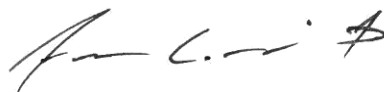
In accordance with KSA 75-3715a, the following fiscal note concerning SB 223 is respectfully submitted to your committee.

SB 223 would allow Russell County to place on the ballot a question imposing a sales tax at the rate of 1.0 percent for the purpose of financing the costs of construction, remodeling, capital improvements, or maintenance of attendance centers or other school district facilities within the county. The tax would expire upon payment of all expenses authorized in financing the costs of the facilities for USD 407.

The Department of Revenue indicates SB 223 would affect only local sales tax collections in Russell 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 Russell 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