



January 21, 2026

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 303 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 303 is respectfully submitted to your committee.

SB 303 would allow the Labette County Board of Commissioners to submit a ballot question to the electors to impose a countywide sales tax of 0.125 percent to provide financial support to fire departments located in the county. The sales tax would expire five years after enactment and could be extended or reenacted for additional five-year periods by submitting a ballot question to the electors.

The Department of Revenue indicates SB 303 would affect only local sales tax collections in Labette 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 Labette 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: Jay Hall, Kansas Association of Counties
Lynn Robinson, Department of Revenue