SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2004

As Recommended by House Committee on <u>Taxation</u>

Brief*

HB 2004 would authorize the Board of County Commissioners of Seward County to submit to the voters of the county a question of imposing a countywide sales tax at a rate of 0.5 percent for the purpose of financing road and bridge construction projects.

The tax would expire ten years from the date first collected and could be extended for additional ten-year periods upon additional elections.

The proceeds of the tax would not be subject to apportionment with the cities within Seward County.

Background

The bill was introduced by Representative Francis.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by a Seward County Commissioner and the Seward County Administrator, who stated Seward County has recently seen a substantial increase in commercial motor vehicle traffic and the bill would enable the County to fund necessary road and bridge construction projects.

^{*}Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at https://klrd.gov/

Written-only proponent testimony was provided by a representative of the Kansas Association of Counties.

No other testimony was provided.

The House Committee recommended the bill be placed on the Consent Calendar.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates the bill would have no state fiscal effect and would only affect local sales tax collections in Seward County.

Taxation; sales tax; sales tax authority; Seward County; roadway and bridge construction