

SESSION OF 2018

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2749

As Amended by House Committee on Taxation

Brief*

HB 2749, as amended, would renew existing sales tax authority for Jackson County to impose, subject to voter approval, a countywide sales tax of 0.4 percent to finance public infrastructure projects. As under current law, any such tax imposed would be required to sunset after seven years.

A second local sales tax authorization provision would allow Dickinson County to impose, subject to voter approval, a countywide sales tax of 0.5 percent to finance roadway construction and improvement. This new authorization would require any such tax imposed to sunset after ten years, compared with five years under current law.

Background

In the House Committee on Taxation hearing on February 28, Representative Averkamp appeared as the lead proponent for the original bill, which dealt only with sales tax authorization provisions for Jackson County. Additional written testimony in support was provided by the Jackson County Commission. Representative Barker also appeared at the hearing and requested an amendment to add the Dickinson County provision. The Committee agreed to add that amendment to the bill during discussion on March 5.

The fiscal note from the Division of the Budget indicates the original bill would have no impact on state revenues and any administrative costs would be absorbed within existing resources.

*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 <http://www.kslegislature.org>