



Testimony of the Kansas Association of Counties
To the House Taxation Committee
On HB 2040 and HB 2033

January 23, 2019

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to offer testimony in support of HB 2040 and HB 2033. Over the years, several counties have requested special sales tax authority for “dedicated” purposes. Purposes for imposing the dedicated taxes have varied – from constructing jails to financing the local match for system enhancements under the state’s comprehensive transportation programs to construction of a landfill to road and bridge improvements. Many of these “dedicated” countywide sales taxes have had sunset provisions, so that the tax is retired once the funds for a project are raised. The Legislature has routinely granted such requests for additional authority, subject to local voter approval.

HB 2040 is one such bill. The will of Finney County’s voters has already been heard, and the citizens are in favor of this 0.3% sales tax increase to fund several improvements for both Garden City and Finney County. Such improvements include Jennie Barker Road, the construction of a third fire station, the construction of an indoor gun range, and improvements at Lee Richardson Zoo. This sales tax will sunset 15 years after implementation.

HB 2033 modifies Thomas County’s sales tax authority for the purposes of K.S.A. 12-187(b)(2), which finances the construction or remodeling of various county administrative facilities (with the tax expiring when sales tax sufficient to pay all of the costs incurred has been collected). The modification allows Thomas County to fix its rate at either 1.5% or 1.75% (current law is 1.5%).

In addition, HB 2033 will also authorize several counties to go to their voters for sales tax authorization. Dickinson County would present to voters the option of a 10-year, 0.5% sales tax for roadway construction. Russell County would present to voters the option of a 10-year, 0.5% sales tax for economic development initiatives or public infrastructure projects. Finally, Jackson County would present to voters the option of a 7-year, 0.4% sales tax for public infrastructure projects.

The Kansas Association of Counties would appreciate the committee approving these bills so that the planned projects and elections may move forward. Thank you for your consideration.

A handwritten signature in cursive script that reads "Dennis Kriesel".

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