



KANSAS
ASSOCIATION OF
COUNTIES

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House Taxation Committee
February 1, 2023
HB 2108

Kansas Association of Counties
Neutral Testimony – Written Only

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on HB 2108, which would create a sales tax holiday during the back-to-school season for certain items.

The Kansas Association of Counties is supportive of the concept of a sales tax holiday. The concern KAC has surrounding a sales tax holiday is tied to bonds and dedicated sales taxes. For many counties, their sales tax is dedicated to paying for a specific thing, be that road and bridge, county building maintenance, trash collection, or other county services. These dedicated sales taxes serve to ease the property tax burden within the county. Similarly, bonds with dedicated sales taxes will need to be serviced.

Losing sales tax revenues could impact county receipts, which may shift some of the burden for those dedicated taxes onto property taxes. If there is a way to balance the needs of dedicated sales taxes and bonding with a sales tax holiday in a way that does not shift that burden locally to property tax, KAC stands ready to support such legislation.

Thank you for the opportunity to present this perspective on this legislation.

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