

March 12, 2024

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 537 by Senate Committee on Assessment and Taxation

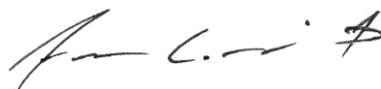
In accordance with KSA 75-3715a, the following fiscal note concerning SB 537 is respectfully submitted to your committee.

SB 537 would allow Neosho County to place on the ballot a question imposing a sales tax at the rate of 0.5 percent for the purpose of financing the costs of roadway and bridge construction, maintenance, and improvement. If approved by county electors, the tax would expire ten years after it is first collected.

The Department of Revenue indicates SB 537 would affect only local sales tax collections in Neosho 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 Neosho 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: Lynn Robinson, Department of Revenue
Jay Hall, Kansas Association of Counties