

March 11, 2024

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2819 by House Committee on Taxation

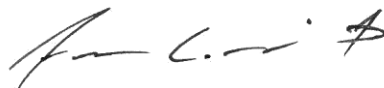
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2819 is respectfully submitted to your committee.

HB 2819 would allow Rawlins County to place on the ballot a question imposing a sales tax at the rate of 1.0 percent for the purpose of financing the costs of construction, remodeling, capital improvements, or maintenance of attendance centers or other district facilities of any school district or school districts within the county. If approved by county electors, the tax would expire after the county has collected enough sales tax revenue to finance the projects.

The Department of Revenue indicates HB 2819 would affect only local sales tax collections in Rawlins 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 Rawlins 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
Gabrielle Hull, Department of Education