

SESSION OF 2024

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2828

As Recommended by House Committee on
Taxation

Brief*

HB 2828 would authorize the Board of County Commissioners of Marshall County to submit to the voters of the county a question of imposing a countywide sales tax at a rate of 1.0 percent for the purpose of financing construction of a jail facility.

The tax would expire upon payment of all costs authorized in financing such project.

The proceeds of the tax would not be subject to apportionment with the cities within Marshall County.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative A. Smith on behalf of the Board of County Commissioners of Marshall County.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by a representative of Marshall County, who generally stated the current Marshall County jail is not compliant with modern jail standards and the bill would allow for the financing of a new jail facility.

*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>

No other testimony was provided.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates the bill would have no state fiscal effect and would only affect local sales tax collections in Marshall County.

Taxation; sales tax; sales tax authority; Marshall County; jail facility