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Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

March 17, 2015

The Honorable Les Donovan, Sr., Chairperson Senate Committee on Assessment and Taxation Statehouse, Room 123-E Topeka, Kansas 66612

Dear Senator Donovan:

SUBJECT: Fiscal Note for SB 280 by Senate Committee on Federal and State Affairs

In accordance with KSA 75-3715a, the following fiscal note concerning SB 280 is respectfully submitted to your committee.

SB 280 would allow the Thomas County Commission to submit to voters the question of imposing an additional 0.5 percent countywide sales tax for the purpose of financing the costs of constructing or remodeling a courthouse, jail, law enforcement center facility, or other county administration facility. The additional countywide sales tax would expire after the costs associated with these projects have been paid.

The Department of Revenue indicates SB 280 would affect only local sales tax collections in Thomas County and would have no fiscal effect on state revenues. The Department indicates that the administrative costs associated with implementing the provisions of SB 280 would be negligible and could be absorbed within existing resources.

Sincerely,

Shawn Sullivan,

Director of the Budget

cc: Jack Smith, Department of Revenue Melissa Wangemann, Association of Counties