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Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

January 19, 2018

The Honorable Steven Johnson, Chairperson House Committee on Taxation Statehouse, Room 185-N Topeka, Kansas 66612

Dear Representative Johnson:

SUBJECT: Fiscal Note for HB 2492 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2492 is respectfully submitted to your committee.

Under current law, Thomas County is authorized to submit to voters the question of imposing an additional 1.5 percent countywide sales tax to finance the costs of constructing or remodeling the courthouse, jail, law enforcement center facility, or other county administrative facility. HB 2492 would allow Thomas County to impose a countywide sales tax at either 1.5 percent or 1.75 percent for this purpose. The countywide sales tax would expire after the costs associated with the project have been paid.

The Department of Revenue indicates HB 2492 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 HB 2492 would be negligible and could be absorbed within existing resources.

Sincerely,

Shawn Sullivan,

Director of the Budget

cc: Chardae Caine, League of Municipalities Melissa Wangemann, Association of Counties Lynn Robinson, Department of Revenue Ben Cleeves, Transportation