SESSION OF 2017

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2380

As Recommended by House Committee on <u>Taxation</u>

Brief*

HB 2380 would authorize Marion County to impose, subject to the approval of voters, an additional local sales tax of 0.5 percent earmarked for property tax relief, economic development initiatives, and certain public infrastructure projects. Any such tax imposed would be granted an exception from the normal countywide sales tax distribution formula that requires receipts to be shared with cities in the respective county.

Background

Marion County voters approved a special sales tax of 0.5 percent in 2011 that will sunset in 2018, when its jail and law enforcement facility have been paid off. Proponents of the bill testifying before the House Committee on Taxation, including Representative Schroeder and the Marion County Clerk, said the county has a number of additional needs and seeks voter approval to leave the additional 0.5 percent tax in place. Proponents noted the original statutory authorization, which required funds to be earmarked for a jail, courthouse, or a law enforcement facility, would not cover the county's newly proposed uses. No other testimony was provided.

According to the fiscal note from the Division of the Budget, enactment of the bill would have no fiscal impact on state revenues.

^{*}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