

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 17, 2022

Subject: House Bill No. 2738

**Summary**

The bill discontinues an Atchison County countywide retailers' sales tax and allows counties to decide whether to apportion revenue between the county and cities located in the county for elections imposing countywide retailers' sales tax held on and after July 1, 2022.

**Section 1** – Discontinues the countywide retailers' sales tax levied by the board of county commissioners of Atchison County pursuant to the result of the election held on August 3, 1993, for the purpose of joint law enforcement communications and solid waste disposal in Atchison County. Such tax shall be discontinued not later than June 30, 2023.

**Section 2** – For any election held on or after July 1, 2022, the bill amends the apportionment formula for countywide retailers' sales tax if the board of county commissioners decides at least 60 days prior to such election, by resolution, to retain the entire countywide retailers' sales tax collected.

On and after July 1, 2022, all ballot propositions shall include a statement explaining whether the apportionment formula would apply to the proposed countywide retailers' sales tax.