

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: February 18, 2021

Subject: Senate Bill No. 21

**Summary**

Senate Bill No. 21 would validate the result of an election held on November 3, 2020 in Cherokee County.

**Section 1** – would approve the result of the election held on November 3, 2020, on the question submitted by the board of county commissioners of Cherokee county to increase its retailers' sales tax by 0.5%. The revenue received by the county would be expended solely for the purpose of financing: (i) Ambulance services within the county; (ii) renovations and maintenance of county buildings and facilities; or (iii) any other projects within the county deemed necessary by the governing body of Cherokee county. The tax would terminate prior to January 1, 2033.

**Section 2** – provides the board of county commissioners of Cherokee county the authority to fix its sales tax rate accordingly with the approved rate change in section 1.

The bill would take effect from and after its publication in the Kansas register.