

January 19, 2021

The Honorable Caryn Tyson, Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Tyson:

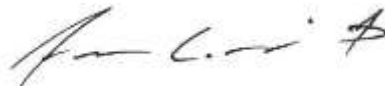
SUBJECT: Fiscal Note for SB 21 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 21 is respectfully submitted to your committee.

SB 21 would validate the election held in Cherokee County on November 3, 2020, that increased the countywide sales tax by 0.5 percent. The revenues from the tax would be used by Finney County to finance ambulance services within the county, renovations and maintenance of county facilities, and any other projects within the county approved by the Cherokee County Commission. The countywide sales tax would expire prior to January 1, 2033.

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

Sincerely,



Adam Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Jay Hall, Association of Counties