

SESSION OF 2021

SUPPLEMENTAL NOTE ON SENATE BILL NO. 21

As Amended by House Committee of the Whole

Brief*

SB 21, as amended, would retroactively ratify the results of a November 2020 election in Cherokee County that would impose a 0.5 percent retail sales tax for the purpose of financing ambulance services, renovation and maintenance of county buildings and facilities, or other projects within the county approved by the governing body of Cherokee County. The bill would provide that the entire proceeds of the tax would be retained by the county and would not be subject to apportionment to other municipalities. The tax would be required to terminate prior to January 1, 2033.

The bill would be in effect upon publication in the *Kansas Register*.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of a representative of Cherokee County.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing on January 21, 2020, representatives of the Board of Commissioners of Cherokee County, the Cherokee County Ambulance Association I & II, and the Kansas Association of Counties provided written-only **proponent** testimony, stating the bill would allow the county

*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>

to continue collecting sales tax used to finance necessary county services.

No **opponent** or neutral testimony was provided.

The Senate Committee recommended the bill be placed on the Consent Calendar.

House Committee of the Whole

The House Committee of the Whole amended the bill to provide that all proceeds of the tax would be retained by the county and would not be subject to apportionment to other municipalities.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the bill would have no fiscal effect on state revenues and the administrative costs of implementing the provisions of the bill would be negligible and could be absorbed within existing resources.

Taxation; sales tax; Cherokee County