

SESSION OF 2024

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 537**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 537 would authorize the Neosho County Board of County Commissioners to submit to the voters of the county a question of imposing a countywide sales tax at a rate of up to 0.5 percent for the purpose of financing the costs of roadway and bridge construction, maintenance, and improvement.

The tax would expire ten years after the tax is first collected.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Peck.

***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, **proponent** testimony was provided by Senator Peck, a representative of Neosho County, and a private citizen. The proponents generally stated the bill would help repair and maintain over 500 miles of roads and several bridges.

Written-only proponent testimony was provided by a private citizen.

No other testimony was provided.

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\*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>

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

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates enactment of the bill would have no fiscal effect on state revenues and would only affect local sales tax collections in Neosho County.

The Kansas Association of Counties indicates that the local election authorized by the bill would be conducted and paid for by Neosho County. An election held at the same time as a countywide primary or general election would cost less than a stand-alone special election.

Taxation; sales tax; sales tax authority; Neosho County