

SESSION OF 2015

SUPPLEMENTAL NOTE ON SENATE BILL NO. 29

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 29 would remove the aggregate cap on the Community Improvement District Sales Tax Administration Fund, which receives 2.0 percent of all community improvement district sales tax and is used to defray the expenses of the Department of Revenue in administration and enforcement of the collection of the tax. The cap currently is \$60,000, annually.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation. At the Senate Committee hearing on the bill, proponent testimony was provided by a representative of the Department of Revenue. There was no opponent or neutral testimony.

The bill is not anticipated to have any fiscal effect on State General Fund receipts.

*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>