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MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: The Office of Revisor of Statutes
Date: March 12, 2020
Subject: Senate Bill No. 396

Summary

Senate Bill No. 396 relates to countywide retailers' sales tax. The bill would amend K.S.A. 2019 Supp. 12-192 to add a provision to discontinue the apportionment of countywide retailers' sales tax imposed for general purposes between the county and each city located in the county on and after July 1, 2020. All revenue from any countywide retailers' sales tax levied for general purposes pursuant to K.S.A. 12-187 et seq., and amendments thereto, would be remitted to the county. The bill provides that this new provision would not prevent a board of county commissioners from entering into interlocal agreements to share a portion of the revenue with any city located in such county as otherwise allowed by law. Further, the provision would not apply to tax increment revenues pledged prior to July 1, 2020, to the repayment of special obligation bonds for STAR bond projects.

The bill would take effect from and after its publication in the statute book.