

SESSION OF 2024

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2819**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2819 would authorize the Rawlins County Board of County Commissioners (Board) to submit to the voters of the county a question of imposing a countywide sales tax at a rate of up to 1.0 percent for the purpose of financing the construction or remodeling of attendance centers or other facilities of any school district within the county.

The tax would expire upon the proceeds of the tax being sufficient to pay all costs authorized in financing the costs of attendance centers or other facilities for USD 105.

The proceeds of the tax would not be subject to apportionment with the cities of Rawlins County.

**Background**

The bill was introduced by the House Committee on Taxation at the request of Representative A. Smith on behalf of the Board.

***House Committee on Taxation***

In the House Committee hearing, **proponent** testimony was provided by two representatives of USD 105 and by a representative of the Board. Proponents generally stated the bill would serve to allow sales tax proceeds to offset property

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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>

tax revenues to be used in the construction of a school facility to replace a high school in Rawlins County that was destroyed by a fire.

No other testimony was provided.

The House 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 Rawlins County.

Taxation; sales tax; sales tax authority; Rawlins County; school