

SESSION OF 2003

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2237**

As Amended by House Committee of the Whole

**Brief\***

HB 2237, as amended, would provide new sales tax authority of 0.4 percent for Jackson County, with the revenues earmarked 50 percent for economic development initiatives and 50 percent for public infrastructure projects. Any such tax imposed would be required to sunset after seven years.

Additional provisions of the bill would provide special local sales tax authority for Chase and Shawnee counties. Chase County would be authorized to impose a tax of up to one percent without being required to share the revenues with cities located therein, provided the monies are earmarked for financing the construction or remodeling of a courthouse, jail, law enforcement facility, or other county administrative facility. Any such tax imposed would be required to sunset upon the payment of all costs incurred in the financing of such facilities. Shawnee County would be granted new authority of one quarter percent for the purposes of pledging the monies to the city of Topeka to finance the costs of rebuilding the Topeka Boulevard Bridge and other public infrastructure improvements associated therewith. Any such tax imposed would be required to sunset upon the payment of all costs incurred in the financing of such projects.

Another local sales tax section would prohibit cities and counties from imposing taxes and pledging the revenues to school districts for general use, education budget, capital improvement, or any other educational funding purpose.

An amendment to KSA 2002 Supp. 8-170, as amended by section 5 of 2003 HB 2193, would provide that for antique vehicles with a model year prior to 1950 located in Kansas, applicants for certificates of title

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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/klrd>

would be required to provide affidavits, in addition to the bills of sale, attesting to ownership and stating that the vehicles are located in the state and are not "assembled," street rods, or special interest vehicles.

Antique vehicles with a model year of 1950 or later which are "assembled," street rods, or special interest vehicles would be required under certain circumstances to receive inspections prior to obtaining certificates of title.

## **Background**

The original bill would have dealt only with Jackson County. The House Taxation Committee amended the bill to incorporate the provisions of SB 147 as it had been amended by the Senate Assessment and Taxation Committee (Chase and Shawnee county provisions).

The House Committee of the Whole added the amendments prohibiting local sales taxes from being pledged for educational funding; and relating to the aforementioned antique vehicle certificates of title.