

SESSION OF 2005

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 105**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 105 would amend a local sales tax statute to ratify the results of a November 2004, election in Miami County relative to extending an existing quarter percent sales tax earmarked for road construction and improvement for an additional five-year period. The law also would be amended to clarify that Miami County has authority to seek voter approval of additional five-year extensions.

**Background**

The existing Miami County sales tax for road construction and improvement had been scheduled to sunset on December 31, 2005. County voters in November approved, by a margin of 63-37 percent, a ballot question seeking to extend the tax for an additional five years.

Proponents included Senator Apple, the Miami County administrator, and a Miami County commissioner.

The bill would not affect State General Fund receipts. County officials indicated that extension of the tax for the additional five-year period would be expected to raise an additional \$4.5 to \$5.0 million for road construction.

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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>