

SESSION OF 2006

**CONFERENCE COMMITTEE REPORT BRIEF  
HOUSE SUBSTITUTE FOR SENATE BILL NO. 435**

As Agreed to May 5, 2006

**Brief\***

House Sub. for SB 435 would grant additional local sales tax authority to a number of counties and would clarify the disaggregation of revenues with respect to a previously adopted tax in Phillips County. None of the new taxes could be imposed without voter approval. The legislation would be effective upon publication in the *Kansas Register*.

Crawford County would be granted an additional 0.5 percent authority for economic development initiatives and public infrastructure projects. Any such tax imposed would be required to sunset after five years.

Reno County would be granted an additional authority of either 0.25 or 0.5 percent and Marion County would be granted additional authority of 1.5 percent for the construction or remodeling of a courthouse, jail, law enforcement center, or other county administrative facility. Any such tax imposed would be required to sunset when all costs incurred in the financing of the project had been paid.

Harvey County would be granted additional authority of 1.0 percent for property tax relief, infrastructure improvement, and economic development. Any such tax imposed would not be required to sunset.

Atchison County would be authorized to impose a local sales tax of 0.25 percent to finance the construction and maintenance of sports and recreational facilities. Any such tax imposed would be required to sunset once all costs authorized in the financing of the facilities had been paid.

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\*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <http://www.kslegislature.org/kldr>

Saline County would be granted additional sales tax authority of 0.5 percent to finance the construction and operation of an expocenter. Any such tax would require voter approval and would be required to sunset after five years.

The bill also would provide that Phillips County could retain prospectively the revenues from a 0.5 percent sales tax previously adopted by voters and no longer be required to share the monies with cities located in that county.

### **Conference Committee Action**

The Conference Committee on May 5 removed the bill's provisions, which dealt at that time with county law library fees, and inserted the county sales tax provisions.

### **Background**

All county sales tax language had passed either the House or the Senate in other bills, including HB 2689, HB 2681, and SB 564.

The effective date was accelerated to the *Kansas Register* to assist those counties wanting to place sales tax elections on the August primary ballot.

local sales tax authority