

SESSION OF 2022

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2682

As Recommended by House Committee on
Taxation

Brief*

HB 2682 would validate the city of Latham election held on November 2, 2021, for a measure to increase the city sales tax by 0.5 percent, for which notice was first published 20 days prior to the election, instead of 21 days.

The bill would be in effect upon publication in the *Kansas Register*.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Blex.

House Committee on Taxation

In the House Committee hearing on the bill, **proponent** testimony was provided by Representative Blex. The proponent said this bill would remedy an error with the publication notice requirement for the election, which was published 20 days prior to the election rather than the required 21 days. The revenue generated by the tax would be used by the City of Latham to finance adequate public services for the city. Written-only proponent testimony was provided by representatives of the City of Latham and the League of Kansas Municipalities.

No other testimony was provided.

*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>

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicated enactment of the bill would affect only local sales tax collections for the city of Latham and would have no impact on state revenues, and administrative costs associated with implementing the provisions of the bill would be negligible and absorbed within existing resources.

Latham; city sales tax; taxation