SESSION OF 2022

SUPPLEMENTAL NOTE ON SENATE BILL NO. 403

As Recommended by Senate Committee on Assessment and Taxation

Brief*

SB 403 would allow Wilson County to impose, subject to voter approval, a countywide sales tax of up to 1.0 percent in quarter percent increments to finance county emergency medical and ambulance services. The proceeds of the tax would not be subject to apportionment to the cities within the county.

The tax would expire after ten years from the date first collected, but could be extended for additional periods not exceeding ten years, upon voter approval.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Fagg.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by Senator Fagg and a representative of Fredonia Regional Hospital stating the bill would allow the local voters to determine the financing of emergency medical services in the county without imperiling other healthcare funding. Written-only proponent testimony was provided by representatives of Fredonia Regional Hospital, Kansas

^{*}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

Association of Counties, Wilson County, and Wilson County Medical Center.

No other testimony was provided.

The Senate 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 state fiscal effect. Any fiscal effect associated with the bill is not reflected in *The FY* 2023 Governor's Budget Report.

Taxation; sales tax; Wilson county; election