



## FISCAL NOTE

### Senate Bill 270

Committee: County and Municipal Government      Sponsor: Senator April Weaver

Analyst: John Friedenreich      Date: 04/08/2025

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**Senate Bill 270** as reported by the Committee on County and Municipal Government would reduce sales and use tax receipts to the various counties containing city school systems, excluding a Class 1 municipality, by restricting the levy of county sales and use taxes enacted before January 1, 1985 in any county that does not contain a Class I municipality and was enacted before January 1, 1985, and that are distributed to the county board of education for capital projects, to only those areas of the county that are served by the county board of education. This bill would render any county sales and use tax described in this bill void if the provisions of the bill are rendered invalid.

In addition, this bill would, beginning January 1, 2026, further decrease county sales and use taxes receipts to certain counties containing city school systems by requiring proceeds from any county sales and use tax authorized by a local law to be distributed to every local board of education in the county on a pro rata basis.