

HCS SCS SB 238 -- LOCAL SALES TAX COLLECTION

This bill clarifies that cities, in addition to counties, may levy a sales tax and impose 25 cents on each \$100 of assessed valuation on taxable property to provide certain services including counseling, family support, and temporary residential services to youth. The bill allows for the lawful collection of the revenues derived from the local sales tax by the Department of Revenue. All revenues collected under the property tax and the local sales tax, less 1% for the cost of collection, will be deposited into the Community Children's Services Fund created in the bill.