

HOUSE BILL No. 2492

By Committee on Taxation

1-17

1 AN ACT concerning sales and compensating use tax; relating to
2 countywide retailers' sales tax; rates, Thomas county; **{ballot**
3 **authority, Russell county;}** amending K.S.A. 2017 Supp. **{12-187**
4 **and}** 12-189 and repealing the existing ~~section~~ **{sections}**.
5

6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2017 Supp. 12-189 is hereby amended to read as
8 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
9 increments of 0.05% and in an amount not to exceed 2% for general
10 purposes and not to exceed 1% for special purposes which shall be
11 determined by the governing body of the city. For any retailers' sales tax
12 imposed by a city for special purposes, such city shall specify the purposes
13 for which such tax is imposed. All such special purpose retailers' sales
14 taxes imposed by a city shall expire after 10 years from the date such tax is
15 first collected. The rate of any countywide retailers' sales tax shall be fixed
16 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
17 and which amount shall be determined by the board of county
18 commissioners, except that:

19 (a) The board of county commissioners of Wabaunsee county, for the
20 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
21 rate at 1.25%; the board of county commissioners of Osage or Reno
22 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
23 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
24 Cherokee, Crawford, Ford, Saline, Seward, ~~Thomas~~ or Wyandotte county,
25 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
26 such rate at 1.5%; the board of county commissioners of Atchison *or*
27 *Thomas* county, for the purposes of K.S.A. 12-187(b)(2), and amendments
28 thereto, may fix such rate at 1.5% or 1.75%; the board of county
29 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the
30 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
31 rate at 2%; the board of county commissioners of Marion county, for the
32 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
33 rate at 2.5%; the board of county commissioners of Franklin, Linn and
34 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments

1 thereto, may fix such rate at a percentage which is equal to the sum of the
2 rate allowed to be imposed by the respective board of county
3 commissioners on July 1, 2007, plus up to 1.0%; and the board of county
4 commissioners of Brown county, for the purposes of K.S.A. 12-187(b)(2),
5 and amendments thereto, may fix such rate at up to 2%;

6 (b) the board of county commissioners of Jackson county, for the
7 purposes of K.S.A. 12-187(b)(3), and amendments thereto, may fix such
8 rate at 2%;

9 (c) the boards of county commissioners of Finney and Ford counties,
10 for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix
11 such rate at 0.25%;

12 (d) the board of county commissioners of any county for the purposes
13 of K.S.A. 12-187(b)(5), and amendments thereto, may fix such rate at a
14 percentage which is equal to the sum of the rate allowed to be imposed by
15 a board of county commissioners on the effective date of this act plus
16 0.25%, 0.5%, 0.75% or 1%, as the case requires;

17 (e) the board of county commissioners of Dickinson county, for the
18 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such
19 rate at 1.5%, and the board of county commissioners of Miami county, for
20 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
21 such rate at 1.25%, 1.5%, 1.75% or 2%;

22 (f) the board of county commissioners of Sherman county, for the
23 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such
24 rate at 2.25%;

25 (g) the board of county commissioners of Crawford or Russell county
26 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix
27 such rate at 1.5%;

28 (h) the board of county commissioners of Franklin county, for the
29 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such
30 rate at 1.75%;

31 (i) the board of county commissioners of Douglas county, for the
32 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,
33 may fix such rate at 1.75%;

34 (j) the board of county commissioners of Jackson county, for the
35 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such
36 rate at 1.4%;

37 (k) the board of county commissioners of Sedgwick county, for the
38 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix
39 such rate at 2%;

40 (l) the board of county commissioners of Neosho county, for the
41 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such
42 rate at 1.0% or 1.5%;

43 (m) the board of county commissioners of Saline county, for the

- 1 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
2 rate at up to 1.5%;
- 3 (n) the board of county commissioners of Harvey county, for the
4 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
5 rate at 2.0%;
- 6 (o) the board of county commissioners of Atchison county, for the
7 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
8 rate at a percentage which is equal to the sum of the rate allowed to be
9 imposed by the board of county commissioners of Atchison county on the
10 effective date of this act plus 0.25%;
- 11 (p) the board of county commissioners of Wabaunsee county, for the
12 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such
13 rate at a percentage which is equal to the sum of the rate allowed to be
14 imposed by the board of county commissioners of Wabaunsee county on
15 July 1, 2007, plus 0.5%;
- 16 (q) the board of county commissioners of Jefferson county, for the
17 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may
18 fix such rate at 2.25%;
- 19 (r) the board of county commissioners of Riley county, for the
20 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
21 rate at a percentage which is equal to the sum of the rate allowed to be
22 imposed by the board of county commissioners of Riley county on July 1,
23 2007, plus up to 1%;
- 24 (s) the board of county commissioners of Johnson county for the
25 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
26 rate at a percentage which is equal to the sum of the rate allowed to be
27 imposed by the board of county commissioners of Johnson county on July
28 1, 2007, plus 0.25%;
- 29 (t) the board of county commissioners of Wilson county for the
30 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such
31 rate at up to 2%;
- 32 (u) the board of county commissioners of Butler county for the
33 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such
34 rate at a percentage which is equal to the sum of the rate otherwise allowed
35 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;
- 36 (v) the board of county commissioners of Barton county, for the
37 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such
38 rate at up to 1.5%;
- 39 (w) the board of county commissioners of Lyon county, for the
40 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
41 such rate at 1.5%;
- 42 (x) the board of county commissioners of Rawlins county, for the
43 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix

1 such rate at 1.75%;

2 (y) the board of county commissioners of Chautauqua county, for the
3 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix
4 such rate at 2.0%;

5 (z) the board of county commissioners of Pottawatomie county, for
6 the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix
7 such rate at up to 1.5%;

8 (aa) the board of county commissioners of Kingman county, for the
9 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such
10 rate at a percentage which is equal to the sum of the rate otherwise allowed
11 pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;

12 (bb) the board of county commissioners of Edwards county, for the
13 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such
14 rate at 1.375%;

15 (cc) the board of county commissioners of Rooks county, for the
16 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such
17 rate at up to 1.5%;

18 (dd) the board of county commissioners of Bourbon county, for the
19 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,
20 may fix such rate at up to 2.0%; and

21 (ee) the board of county commissioners of Marion county, for the
22 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such
23 rate at 2.5%.

24 Any county or city levying a retailers' sales tax is hereby prohibited
25 from administering or collecting such tax locally, but shall utilize the
26 services of the state department of revenue to administer, enforce and
27 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
28 189a, and amendments thereto, such tax shall be identical in its
29 application, and exemptions therefrom, to the Kansas retailers' sales tax act
30 and all laws and administrative rules and regulations of the state
31 department of revenue relating to the Kansas retailers' sales tax shall apply
32 to such local sales tax insofar as such laws and rules and regulations may
33 be made applicable. The state director of taxation is hereby authorized to
34 administer, enforce and collect such local sales taxes and to adopt such
35 rules and regulations as may be necessary for the efficient and effective
36 administration and enforcement thereof.

37 Upon receipt of a certified copy of an ordinance or resolution
38 authorizing the levy of a local retailers' sales tax, the director of taxation
39 shall cause such taxes to be collected within or without the boundaries of
40 such taxing subdivision at the same time and in the same manner provided
41 for the collection of the state retailers' sales tax. Such copy shall be
42 submitted to the director of taxation within 30 days after adoption of any
43 such ordinance or resolution. All moneys collected by the director of

1 taxation under the provisions of this section shall be credited to a county
2 and city retailers' sales tax fund which fund is hereby established in the
3 state treasury, except that all moneys collected by the director of taxation
4 pursuant to the authority granted in K.S.A. 12-187(b)(22), and
5 amendments thereto, shall be credited to the Wilson county capital
6 improvements fund. Any refund due on any county or city retailers' sales
7 tax collected pursuant to this act shall be paid out of the sales tax refund
8 fund and reimbursed by the director of taxation from collections of local
9 retailers' sales tax revenue. Except for local retailers' sales tax revenue
10 required to be deposited in the redevelopment bond fund established under
11 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax
12 revenue collected within any county or city pursuant to this act shall be
13 apportioned and remitted at least quarterly by the state treasurer, on
14 instruction from the director of taxation, to the treasurer of such county or
15 city.

16 Revenue that is received from the imposition of a local retailers' sales
17 tax which exceeds the amount of revenue required to pay the costs of a
18 special project for which such revenue was pledged shall be credited to the
19 city or county general fund, as the case requires.

20 The director of taxation shall provide, upon request by a city or county
21 clerk or treasurer or finance officer of any city or county levying a local
22 retailers' sales tax, monthly reports identifying each retailer doing business
23 in such city or county or making taxable sales sourced to such city or
24 county, setting forth the tax liability and the amount of such tax remitted
25 by each retailer during the preceding month and identifying each business
26 location maintained by the retailer and such retailer's sales or use tax
27 registration or account number. Such report shall be made available to the
28 clerk or treasurer or finance officer of such city or county within a
29 reasonable time after it has been requested from the director of taxation.
30 The director of taxation shall be allowed to assess a reasonable fee for the
31 issuance of such report. Information received by any city or county
32 pursuant to this section shall be confidential, and it shall be unlawful for
33 any officer or employee of such city or county to divulge any such
34 information in any manner. Any violation of this paragraph by a city or
35 county officer or employee is a class A misdemeanor, and such officer or
36 employee shall be dismissed from office. Reports of violations of this
37 paragraph shall be investigated by the attorney general. The district
38 attorney or county attorney and the attorney general shall have authority to
39 prosecute violations of this paragraph.

40 **Sec. 2. K.S.A. 2017 Supp. 12-187 is hereby amended to read as**
41 **follows: 12-187. (a) No city shall impose a retailers' sales tax under the**
42 **provisions of this act without the governing body of such city having**
43 **first submitted such proposition to and having received the approval**

1 of a majority of the electors of the city voting thereon at an election
2 called and held therefor. The governing body of any city may submit
3 the question of imposing a retailers' sales tax and the governing body
4 shall be required to submit the question upon submission of a petition
5 signed by electors of such city equal in number to not less than 10% of
6 the electors of such city.

7 (b) (1) The board of county commissioners of any county may
8 submit the question of imposing a countywide retailers' sales tax to the
9 electors at an election called and held thereon, and any such board
10 shall be required to submit the question upon submission of a petition
11 signed by electors of such county equal in number to not less than
12 10% of the electors of such county who voted at the last preceding
13 general election for the office of secretary of state, or upon receiving
14 resolutions requesting such an election passed by not less than $\frac{2}{3}$ of
15 the membership of the governing body of each of one or more cities
16 within such county which contains a population of not less than 25%
17 of the entire population of the county, or upon receiving resolutions
18 requesting such an election passed by $\frac{2}{3}$ of the membership of the
19 governing body of each of one or more taxing subdivisions within such
20 county which levy not less than 25% of the property taxes levied by all
21 taxing subdivisions within the county.

22 (2) The board of county commissioners of Anderson, Atchison,
23 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
24 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,
25 Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,
26 Wabaunsee, Wilson and Wyandotte counties may submit the question
27 of imposing a countywide retailers' sales tax and pledging the revenue
28 received therefrom for the purpose of financing the construction or
29 remodeling of a courthouse, jail, law enforcement center facility or
30 other county administrative facility, to the electors at an election
31 called and held thereon. The tax imposed pursuant to this paragraph
32 shall expire when sales tax sufficient to pay all of the costs incurred in
33 the financing of such facility has been collected by retailers as
34 determined by the secretary of revenue. Nothing in this paragraph
35 shall be construed to allow the rate of tax imposed by Butler, Chase,
36 Cowley, Lyon, Montgomery, Neosho, Riley, Sumner or Wilson county
37 pursuant to this paragraph to exceed or be imposed at any rate other
38 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

39 (3) (A) Except as otherwise provided in this paragraph, the result
40 of the election held on November 8, 1988, on the question submitted by
41 the board of county commissioners of Jackson county for the purpose
42 of increasing its countywide retailers' sales tax by 1% is hereby
43 declared valid, and the revenue received therefrom by the county shall

1 be expended solely for the purpose of financing the Banner Creek
2 reservoir project. The tax imposed pursuant to this paragraph shall
3 take effect on the effective date of this act and shall expire not later
4 than five years after such date.

5 (B) The result of the election held on November 8, 1994, on the
6 question submitted by the board of county commissioners of Ottawa
7 county for the purpose of increasing its countywide retailers' sales tax
8 by 1% is hereby declared valid, and the revenue received therefrom
9 by the county shall be expended solely for the purpose of financing the
10 erection, construction and furnishing of a law enforcement center and
11 jail facility.

12 (C) Except as otherwise provided in this paragraph, the result of
13 the election held on November 2, 2004, on the question submitted by
14 the board of county commissioners of Sedgwick county for the
15 purpose of increasing its countywide retailers' sales tax by 1% is
16 hereby declared valid, and the revenue received therefrom by the
17 county shall be used only to pay the costs of: (i) Acquisition of a site
18 and constructing and equipping thereon a new regional events center,
19 associated parking and infrastructure improvements and related
20 appurtenances thereto, to be located in the downtown area of the city
21 of Wichita, Kansas, (the "downtown arena"); (ii) design for the
22 Kansas coliseum complex and construction of improvements to the
23 pavilions; and (iii) establishing an operating and maintenance reserve
24 for the downtown arena and the Kansas coliseum complex. The tax
25 imposed pursuant to this paragraph shall commence on July 1, 2005,
26 and shall terminate not later than 30 months after the commencement
27 thereof.

28 (D) Except as otherwise provided in this paragraph, the result of
29 the election held on August 5, 2008, on the question submitted by the
30 board of county commissioners of Lyon county for the purpose of
31 increasing its countywide retailers' sales tax by 1% is hereby declared
32 valid, and the revenue received therefrom by the county shall be
33 expended for the purposes of ad valorem tax reduction and capital
34 outlay. The tax imposed pursuant to this paragraph shall terminate
35 not later than five years after the commencement thereof.

36 (E) Except as otherwise provided in this paragraph, the result of
37 the election held on August 5, 2008, on the question submitted by the
38 board of county commissioners of Rawlins county for the purpose of
39 increasing its countywide retailers' sales tax by 0.75% is hereby
40 declared valid, and the revenue received therefrom by the county shall
41 be expended for the purposes of financing the costs of a swimming
42 pool. The tax imposed pursuant to this paragraph shall terminate not
43 later than 15 years after the commencement thereof or upon payment

1 of all costs authorized pursuant to this paragraph in the financing of
2 such project.

3 (F) The result of the election held on December 1, 2009, on the
4 question submitted by the board of county commissioners of
5 Chautauqua county for the purpose of increasing its countywide
6 retailers' sales tax by 1% is hereby declared valid, and the revenue
7 received from such tax by the county shall be expended for the
8 purposes of financing the costs of constructing, furnishing and
9 equipping a county jail and law enforcement center and necessary
10 improvements appurtenant to such jail and law enforcement center.
11 Any tax imposed pursuant to authority granted in this paragraph
12 shall terminate upon payment of all costs authorized pursuant to this
13 paragraph incurred in the financing of the project described in this
14 paragraph.

15 (G) The result of the election held on April 7, 2015, on the
16 question submitted by the board of county commissioners of Bourbon
17 county for the purpose of increasing its retailers' sales tax by 0.4% is
18 hereby declared valid, and the revenue received therefrom by the
19 county shall be expended solely for the purpose of financing the costs
20 of constructing, furnishing and operating a courthouse, law
21 enforcement center or jail facility improvements. Any tax imposed
22 pursuant to authority granted in this paragraph shall terminate upon
23 payment of all costs authorized pursuant to this paragraph incurred
24 in the financing of the project described in this paragraph.

25 (4) The board of county commissioners of Finney and Ford
26 counties may submit the question of imposing a countywide retailers'
27 sales tax at the rate of 0.25% and pledging the revenue received
28 therefrom for the purpose of financing all or any portion of the cost to
29 be paid by Finney or Ford county for construction of highway projects
30 identified as system enhancements under the provisions of K.S.A. 68-
31 2314(b)(5), and amendments thereto, to the electors at an election
32 called and held thereon. Such election shall be called and held in the
33 manner provided by the general bond law. The tax imposed pursuant
34 to this paragraph shall expire upon the payment of all costs
35 authorized pursuant to this paragraph in the financing of such
36 highway projects. Nothing in this paragraph shall be construed to
37 allow the rate of tax imposed by Finney or Ford county pursuant to
38 this paragraph to exceed the maximum rate prescribed in K.S.A. 12-
39 189, and amendments thereto. If any funds remain upon the payment
40 of all costs authorized pursuant to this paragraph in the financing of
41 such highway projects in Finney county, the state treasurer shall remit
42 such funds to the treasurer of Finney county and upon receipt of such
43 moneys shall be deposited to the credit of the county road and bridge

1 fund. If any funds remain upon the payment of all costs authorized
2 pursuant to this paragraph in the financing of such highway projects
3 in Ford county, the state treasurer shall remit such funds to the
4 treasurer of Ford county and upon receipt of such moneys shall be
5 deposited to the credit of the county road and bridge fund.

6 (5) The board of county commissioners of any county may submit
7 the question of imposing a retailers' sales tax at the rate of 0.25%,
8 0.5%, 0.75% or 1% and pledging the revenue received therefrom for
9 the purpose of financing the provision of health care services, as
10 enumerated in the question, to the electors at an election called and
11 held thereon. Whenever any county imposes a tax pursuant to this
12 paragraph, any tax imposed pursuant to subsection (a)(2) by any city
13 located in such county shall expire upon the effective date of the
14 imposition of the countywide tax, and thereafter the state treasurer
15 shall remit to each such city that portion of the countywide tax
16 revenue collected by retailers within such city as certified by the
17 director of taxation. The tax imposed pursuant to this paragraph shall
18 be deemed to be in addition to the rate limitations prescribed in
19 K.S.A. 12-189, and amendments thereto. As used in this paragraph,
20 health care services shall include, but not be limited to, the following:
21 Local health departments, city or county hospitals, city or county
22 nursing homes, preventive health care services including
23 immunizations, prenatal care and the postponement of entry into
24 nursing homes by home care services, mental health services, indigent
25 health care, physician or health care worker recruitment, health
26 education, emergency medical services, rural health clinics,
27 integration of health care services, home health services and rural
28 health networks.

29 (6) The board of county commissioners of Allen county may
30 submit the question of imposing a countywide retailers' sales tax at the
31 rate of 0.5% and pledging the revenue received therefrom for the
32 purpose of financing the costs of operation and construction of a solid
33 waste disposal area or the modification of an existing landfill to
34 comply with federal regulations to the electors at an election called
35 and held thereon. The tax imposed pursuant to this paragraph shall
36 expire upon the payment of all costs incurred in the financing of the
37 project undertaken. Nothing in this paragraph shall be construed to
38 allow the rate of tax imposed by Allen county pursuant to this
39 paragraph to exceed or be imposed at any rate other than the rates
40 prescribed in K.S.A. 12-189, and amendments thereto.

41 (7) The board of county commissioners of Clay, Dickinson and
42 Miami county may submit the question of imposing a countywide
43 retailers' sales tax at the rate of 0.50% in the case of Clay and

1 Dickinson county and at a rate of up to 1% in the case of Miami
2 county, and pledging the revenue received therefrom for the purpose
3 of financing the costs of roadway construction and improvement to the
4 electors at an election called and held thereon. Except as otherwise
5 provided, the tax imposed pursuant to this paragraph shall expire
6 after five years from the date such tax is first collected. The result of
7 the election held on November 2, 2004, on the question submitted by
8 the board of county commissioners of Miami county for the purpose of
9 extending for an additional five-year period the countywide retailers'
10 sales tax imposed pursuant to this subsection in Miami county is
11 hereby declared valid. The countywide retailers' sales tax imposed
12 pursuant to this subsection in Clay and Miami county may be
13 extended or reenacted for additional five-year periods upon the board
14 of county commissioners of Clay and Miami county submitting such
15 question to the electors at an election called and held thereon for each
16 additional five-year period as provided by law.

17 (8) The board of county commissioners of Sherman county may
18 submit the question of imposing a countywide retailers' sales tax at the
19 rate of 1% and pledging the revenue received therefrom for the
20 purpose of financing the costs of street and roadway improvements to
21 the electors at an election called and held thereon. The tax imposed
22 pursuant to this paragraph shall expire upon payment of all costs
23 authorized pursuant to this paragraph in the financing of such
24 project.

25 (9) {{(A)}} The board of county commissioners of Cowley,
26 Crawford, Russell and Woodson county may submit the question of
27 imposing a countywide retailers' sales tax at the rate of 0.5% in the
28 case of Crawford, Russell and Woodson county and at a rate of up to
29 0.25%, in the case of Cowley county and pledging the revenue
30 received therefrom for the purpose of financing economic
31 development initiatives or public infrastructure projects. The tax
32 imposed pursuant to this ~~paragraph~~ {subparagraph} shall expire after
33 five years from the date such tax is first collected.

34 (B) *The board of county commissioners of Russell county may submit*
35 *the question of imposing a countywide retailers' sales tax at the rate of*
36 *0.5% and pledging the revenue received therefrom for the purpose of*
37 *financing economic development initiatives or public infrastructure*
38 *projects. The tax imposed pursuant to this subparagraph shall expire after*
39 *10 years from the date such tax is first collected.*

40 (10) The board of county commissioners of Franklin county may
41 submit the question of imposing a countywide retailers' sales tax at the
42 rate of 0.25% and pledging the revenue received therefrom for the
43 purpose of financing recreational facilities. The tax imposed pursuant

1 to this paragraph shall expire upon payment of all costs authorized in
2 financing such facilities.

3 (11) The board of county commissioners of Douglas county may
4 submit the question of imposing a countywide retailers' sales tax at the
5 rate of 0.25% and pledging the revenue received therefrom for the
6 purposes of conservation, access and management of open space;
7 preservation of cultural heritage; and economic development projects
8 and activities.

9 (12) The board of county commissioners of Shawnee county may
10 submit the question of imposing a countywide retailers' sales tax at the
11 rate of 0.25% and pledging the revenue received therefrom to the city
12 of Topeka for the purpose of financing the costs of rebuilding the
13 Topeka boulevard bridge and other public infrastructure
14 improvements associated with such project to the electors at an
15 election called and held thereon. The tax imposed pursuant to this
16 paragraph shall expire upon payment of all costs authorized in
17 financing such project.

18 (13) The board of county commissioners of Jackson county may
19 submit the question of imposing a countywide retailers' sales tax at a
20 rate of 0.4% and pledging the revenue received therefrom as follows:
21 50% of such revenues for the purpose of financing for economic
22 development initiatives; and 50% of such revenues for the purpose of
23 financing public infrastructure projects to the electors at an election
24 called and held thereon. The tax imposed pursuant to this paragraph
25 shall expire after seven years from the date such tax is first collected.
26 The board of county commissioners of Jackson county may submit the
27 question of imposing a countywide retailers' sales tax at a rate of 0.4%
28 which such tax shall take effect after the expiration of the tax imposed
29 pursuant to this paragraph prior to the effective date of this act, and
30 pledging the revenue received therefrom for the purpose of financing
31 public infrastructure projects to the electors at an election called and
32 held thereon. Such tax shall expire after seven years from the date
33 such tax is first collected.

34 (14) The board of county commissioners of Neosho county may
35 submit the question of imposing a countywide retailers' sales tax at the
36 rate of 0.5% and pledging the revenue received therefrom for the
37 purpose of financing the costs of roadway construction and
38 improvement to the electors at an election called and held thereon.
39 The tax imposed pursuant to this paragraph shall expire upon
40 payment of all costs authorized pursuant to this paragraph in the
41 financing of such project.

42 (15) The board of county commissioners of Saline county may
43 submit the question of imposing a countywide retailers' sales tax at the

1 rate of up to 0.5% and pledging the revenue received therefrom for
2 the purpose of financing the costs of construction and operation of an
3 expo center to the electors at an election called and held thereon. The
4 tax imposed pursuant to this paragraph shall expire after five years
5 from the date such tax is first collected.

6 (16) The board of county commissioners of Harvey county may
7 submit the question of imposing a countywide retailers' sales tax at the
8 rate of 1.0% and pledging the revenue received therefrom for the
9 purpose of financing the costs of property tax relief, economic
10 development initiatives and public infrastructure improvements to the
11 electors at an election called and held thereon.

12 (17) The board of county commissioners of Atchison county may
13 submit the question of imposing a countywide retailers' sales tax at the
14 rate of 0.25% and pledging the revenue received therefrom for the
15 purpose of financing the costs of construction and maintenance of
16 sports and recreational facilities to the electors at an election called
17 and held thereon. The tax imposed pursuant to this paragraph shall
18 expire upon payment of all costs authorized in financing such
19 facilities.

20 (18) The board of county commissioners of Wabaunsee county
21 may submit the question of imposing a countywide retailers' sales tax
22 at the rate of 0.5% and pledging the revenue received therefrom for
23 the purpose of financing the costs of bridge and roadway construction
24 and improvement to the electors at an election called and held
25 thereon. The tax imposed pursuant to this paragraph shall expire after
26 15 years from the date such tax is first collected.

27 (19) The board of county commissioners of Jefferson county may
28 submit the question of imposing a countywide retailers' sales tax at the
29 rate of 1% and pledging the revenue received therefrom for the
30 purpose of financing the costs of roadway construction and
31 improvement to the electors at an election called and held thereon.
32 The tax imposed pursuant to this paragraph shall expire after six
33 years from the date such tax is first collected. The countywide
34 retailers' sales tax imposed pursuant to this paragraph may be
35 extended or reenacted for additional six-year periods upon the board
36 of county commissioners of Jefferson county submitting such question
37 to the electors at an election called and held thereon for each
38 additional six-year period as provided by law.

39 (20) The board of county commissioners of Riley county may
40 submit the question of imposing a countywide retailers' sales tax at the
41 rate of up to 1% and pledging the revenue received therefrom for the
42 purpose of financing the costs of bridge and roadway construction and
43 improvement to the electors at an election called and held thereon.

1 The tax imposed pursuant to this paragraph shall expire after five
2 years from the date such tax is first collected.

3 (21) The board of county commissioners of Johnson county may
4 submit the question of imposing a countywide retailers' sales tax at the
5 rate of 0.25% and pledging the revenue received therefrom for the
6 purpose of financing the construction and operation costs of public
7 safety projects, including, but not limited to, a jail, detention center,
8 sheriff's resource center, crime lab or other county administrative or
9 operational facility dedicated to public safety, to the electors at an
10 election called and held thereon. The tax imposed pursuant to this
11 paragraph shall expire after 10 years from the date such tax is first
12 collected. The countywide retailers' sales tax imposed pursuant to this
13 subsection may be extended or reenacted for additional periods not
14 exceeding 10 years upon the board of county commissioners of
15 Johnson county submitting such question to the electors at an election
16 called and held thereon for each additional ten-year period as
17 provided by law.

18 (22) The board of county commissioners of Wilson county may
19 submit the question of imposing a countywide retailers' sales tax at the
20 rate of up to 1% and pledging the revenue received therefrom for the
21 purpose of financing the costs of roadway construction and
22 improvements to federal highways, the development of a new
23 industrial park and other public infrastructure improvements to the
24 electors at an election called and held thereon. The tax imposed
25 pursuant to this paragraph shall expire upon payment of all costs
26 authorized pursuant to this paragraph in the financing of such project
27 or projects.

28 (23) The board of county commissioners of Butler county may
29 submit the question of imposing a countywide retailers' sales tax at the
30 rate of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue
31 received therefrom for the purpose of financing the costs of public
32 safety capital projects or bridge and roadway construction projects, or
33 both, to the electors at an election called and held thereon. The tax
34 imposed pursuant to this paragraph shall expire upon payment of all
35 costs authorized in financing such projects.

36 (24) The board of county commissioners of Barton county may
37 submit the question of imposing a countywide retailers' sales tax at the
38 rate of up to 0.5% and pledging the revenue received therefrom for
39 the purpose of financing the costs of roadway and bridge construction
40 and improvement and infrastructure development and improvement
41 to the electors at an election called and held thereon. The tax imposed
42 pursuant to this paragraph shall expire after 10 years from the date
43 such tax is first collected.

1 (25) The board of county commissioners of Jefferson county may
2 submit the question of imposing a countywide retailers' sales tax at the
3 rate of 0.25% and pledging the revenue received therefrom for the
4 purpose of financing the costs of the county's obligation as
5 participating employer to make employer contributions and other
6 required contributions to the Kansas public employees retirement
7 system for eligible employees of the county who are members of the
8 Kansas police and firemen's retirement system, to the electors at an
9 election called and held thereon. The tax imposed pursuant to this
10 paragraph shall expire upon payment of all costs authorized in
11 financing such purpose.

12 (26) The board of county commissioners of Pottawatomie county
13 may submit the question of imposing a countywide retailers' sales tax
14 at the rate of up to 0.5% and pledging the revenue received therefrom
15 for the purpose of financing the costs of construction or remodeling of
16 a courthouse, jail, law enforcement center facility or other county
17 administrative facility, or public infrastructure improvements, or
18 both, to the electors at an election called and held thereon. The tax
19 imposed pursuant to this paragraph shall expire upon payment of all
20 costs authorized in financing such project or projects.

21 (27) The board of county commissioners of Kingman county may
22 submit the question of imposing a countywide retailers' sales tax at the
23 rate of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
24 therefrom for the purpose of financing the costs of constructing and
25 furnishing a law enforcement center and jail facility and the costs of
26 roadway and bridge improvements to the electors at an election called
27 and held thereon. The tax imposed pursuant to this paragraph shall
28 expire not later than 20 years from the date such tax is first collected.

29 (28) The board of county commissioners of Edwards county may
30 submit the question of imposing a countywide retailers' sales tax at the
31 rate of 0.375% and pledging the revenue therefrom for the purpose of
32 financing the costs of economic development initiatives to the electors
33 at an election called and held thereon.

34 (29) The board of county commissioners of Rooks county may
35 submit the question of imposing a countywide retailers' sales tax at the
36 rate of 0.5% and pledging the revenue therefrom for the purpose of
37 financing the costs of constructing or remodeling and furnishing a jail
38 facility to the electors at an election called and held thereon. The tax
39 imposed pursuant to this paragraph shall expire upon the payment of
40 all costs authorized in financing such project or projects.

41 (30) The board of county commissioners of Douglas county may
42 submit the question of imposing a countywide retailers' sales tax at the
43 rate of 0.5% and pledging the revenue received therefrom for the

1 purpose of financing the construction or remodeling of a courthouse,
2 jail, law enforcement center facility, detention facility or other county
3 administrative facility, specifically including mental health and for the
4 operation thereof.

5 (31) The board of county commissioners of Bourbon county may
6 submit the question of imposing a countywide retailers' sales tax at the
7 rate of up to 1%, in increments of 0.05%, and pledging the revenue
8 received therefrom for the purpose of financing the costs of
9 constructing, furnishing and operating a courthouse, law enforcement
10 center or jail facility improvements to the electors at an election called
11 and held thereon.

12 (32) The board of county commissioners of Marion county may
13 submit the question of imposing a countywide retailers' sales tax at the
14 rate of 0.5% and pledging the revenue received therefrom for the
15 purpose of financing the costs of property tax relief, economic
16 development initiatives and the construction of public infrastructure
17 improvements, including buildings, to the electors at an election called
18 and held thereon.

19 (c) The boards of county commissioners of any two or more
20 contiguous counties, upon adoption of a joint resolution by such
21 boards, may submit the question of imposing a retailers' sales tax
22 within such counties to the electors of such counties at an election
23 called and held thereon and such boards of any two or more
24 contiguous counties shall be required to submit such question upon
25 submission of a petition in each of such counties, signed by a number
26 of electors of each of such counties where submitted equal in number
27 to not less than 10% of the electors of each of such counties who voted
28 at the last preceding general election for the office of secretary of state,
29 or upon receiving resolutions requesting such an election passed by
30 not less than $\frac{2}{3}$ of the membership of the governing body of each of
31 one or more cities within each of such counties which contains a
32 population of not less than 25% of the entire population of each of
33 such counties, or upon receiving resolutions requesting such an
34 election passed by $\frac{2}{3}$ of the membership of the governing body of each
35 of one or more taxing subdivisions within each of such counties which
36 levy not less than 25% of the property taxes levied by all taxing
37 subdivisions within each of such counties.

38 (d) Any city retailers' sales tax being levied by a city prior to July
39 1, 2006, shall continue in effect until repealed in the manner provided
40 herein for the adoption and approval of such tax or until repealed by
41 the adoption of an ordinance for such repeal. Any countywide
42 retailers' sales tax in the amount of 0.5% or 1% in effect on July 1,
43 1990, shall continue in effect until repealed in the manner provided

1 herein for the adoption and approval of such tax.

2 (e) Any city or county proposing to adopt a retailers' sales tax
3 shall give notice of its intention to submit such proposition for
4 approval by the electors in the manner required by K.S.A. 10-120, and
5 amendments thereto. The notices shall state the time of the election
6 and the rate and effective date of the proposed tax. If a majority of the
7 electors voting thereon at such election fail to approve the proposition,
8 such proposition may be resubmitted under the conditions and in the
9 manner provided in this act for submission of the proposition. If a
10 majority of the electors voting thereon at such election shall approve
11 the levying of such tax, the governing body of any such city or county
12 shall provide by ordinance or resolution, as the case may be, for the
13 levy of the tax. Any repeal of such tax or any reduction or increase in
14 the rate thereof, within the limits prescribed by K.S.A. 12-189, and
15 amendments thereto, shall be accomplished in the manner provided
16 herein for the adoption and approval of such tax except that the repeal
17 of any such city retailers' sales tax may be accomplished by the
18 adoption of an ordinance so providing.

19 (f) The sufficiency of the number of signers of any petition filed
20 under this section shall be determined by the county election officer.
21 Every election held under this act shall be conducted by the county
22 election officer.

23 (g) The governing body of the city or county proposing to levy
24 any retailers' sales tax shall specify the purpose or purposes for which
25 the revenue would be used, and a statement generally describing such
26 purpose or purposes shall be included as a part of the ballot
27 proposition.

28 ~~Sec. 2.~~ {3.} K.S.A. 2017 Supp. {12-187 and} 12-189 ~~is~~ {are} hereby
29 repealed.

30 ~~Sec. 3.~~ {4.} This act shall take effect and be in force from and after its
31 publication in the ~~statute book~~ **Kansas register**.