

*As Amended by Senate Committee*

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**{As Amended by House Committee of the Whole}**

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**As Amended by House Committee**

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*Session of 2018*

**HOUSE BILL No. 2492**

By Committee on Taxation

1-17

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

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

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

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

1 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
2 rate at 2.5%; the board of county commissioners of Franklin, Linn and  
3 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments  
4 thereto, may fix such rate at a percentage which is equal to the sum of the  
5 rate allowed to be imposed by the respective board of county  
6 commissioners on July 1, 2007, plus up to 1.0%; and the board of county  
7 commissioners of Brown county, for the purposes of K.S.A. 12-187(b)(2),  
8 and amendments thereto, may fix such rate at up to 2%;

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

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

15 (d) the board of county commissioners of any county for the purposes  
16 of K.S.A. 12-187(b)(5), and amendments thereto, may fix such rate at a  
17 percentage which is equal to the sum of the rate allowed to be imposed by  
18 a board of county commissioners on the effective date of this act plus  
19 0.25%, 0.5%, 0.75% or 1%, as the case requires;

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

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

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

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

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

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

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

43 (l) the board of county commissioners of Neosho county, for the

1 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such  
2 rate at 1.0% or 1.5%;

3 (m) the board of county commissioners of Saline county, for the  
4 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such  
5 rate at up to 1.5%;

6 (n) the board of county commissioners of Harvey county, for the  
7 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such  
8 rate at 2.0%;

9 (o) the board of county commissioners of Atchison county, for the  
10 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such  
11 rate at a percentage which is equal to the sum of the rate allowed to be  
12 imposed by the board of county commissioners of Atchison county on the  
13 effective date of this act plus 0.25%;

14 (p) the board of county commissioners of Wabaunsee county, for the  
15 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such  
16 rate at a percentage which is equal to the sum of the rate allowed to be  
17 imposed by the board of county commissioners of Wabaunsee county on  
18 July 1, 2007, plus 0.5%;

19 (q) the board of county commissioners of Jefferson county, for the  
20 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may  
21 fix such rate at 2.25%;

22 (r) the board of county commissioners of Riley county, for the  
23 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
24 rate at a percentage which is equal to the sum of the rate allowed to be  
25 imposed by the board of county commissioners of Riley county on July 1,  
26 2007, plus up to 1%;

27 (s) the board of county commissioners of Johnson county for the  
28 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such  
29 rate at a percentage which is equal to the sum of the rate allowed to be  
30 imposed by the board of county commissioners of Johnson county on July  
31 1, 2007, plus 0.25%;

32 (t) the board of county commissioners of Wilson county for the  
33 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such  
34 rate at up to 2%;

35 (u) the board of county commissioners of Butler county for the  
36 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such  
37 rate at a percentage which is equal to the sum of the rate otherwise allowed  
38 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

39 (v) the board of county commissioners of Barton county, for the  
40 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such  
41 rate at up to 1.5%;

42 (w) the board of county commissioners of Lyon county, for the  
43 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix

1 such rate at 1.5%;

2 (x) the board of county commissioners of Rawlins county, for the  
3 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix  
4 such rate at 1.75%;

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

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

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

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

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

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

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

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

40 Upon receipt of a certified copy of an ordinance or resolution  
41 authorizing the levy of a local retailers' sales tax, the director of taxation  
42 shall cause such taxes to be collected within or without the boundaries of  
43 such taxing subdivision at the same time and in the same manner provided

1 for the collection of the state retailers' sales tax. Such copy shall be  
2 submitted to the director of taxation within 30 days after adoption of any  
3 such ordinance or resolution. All moneys collected by the director of  
4 taxation under the provisions of this section shall be credited to a county  
5 and city retailers' sales tax fund which fund is hereby established in the  
6 state treasury, except that all moneys collected by the director of taxation  
7 pursuant to the authority granted in K.S.A. 12-187(b)(22), and  
8 amendments thereto, shall be credited to the Wilson county capital  
9 improvements fund. Any refund due on any county or city retailers' sales  
10 tax collected pursuant to this act shall be paid out of the sales tax refund  
11 fund and reimbursed by the director of taxation from collections of local  
12 retailers' sales tax revenue. Except for local retailers' sales tax revenue  
13 required to be deposited in the redevelopment bond fund established under  
14 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax  
15 revenue collected within any county or city pursuant to this act shall be  
16 apportioned and remitted at least quarterly by the state treasurer, on  
17 instruction from the director of taxation, to the treasurer of such county or  
18 city.

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

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

43 **Sec. 2. K.S.A. 2017 Supp. 12-187 is hereby amended to read as**

1 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
2 provisions of this act without the governing body of such city having  
3 first submitted such proposition to and having received the approval  
4 of a majority of the electors of the city voting thereon at an election  
5 called and held therefor. The governing body of any city may submit  
6 the question of imposing a retailers' sales tax and the governing body  
7 shall be required to submit the question upon submission of a petition  
8 signed by electors of such city equal in number to not less than 10% of  
9 the electors of such city.

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

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

42 (3) (A) Except as otherwise provided in this paragraph, the result  
43 of the election held on November 8, 1988, on the question submitted by

1 the board of county commissioners of Jackson county for the purpose  
2 of increasing its countywide retailers' sales tax by 1% is hereby  
3 declared valid, and the revenue received therefrom by the county shall  
4 be expended solely for the purpose of financing the Banner Creek  
5 reservoir project. The tax imposed pursuant to this paragraph shall  
6 take effect on the effective date of this act and shall expire not later  
7 than five years after such date.

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

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

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

39 (E) Except as otherwise provided in this paragraph, the result of  
40 the election held on August 5, 2008, on the question submitted by the  
41 board of county commissioners of Rawlins county for the purpose of  
42 increasing its countywide retailers' sales tax by 0.75% is hereby  
43 declared valid, and the revenue received therefrom by the county shall

1 be expended for the purposes of financing the costs of a swimming  
2 pool. The tax imposed pursuant to this paragraph shall terminate not  
3 later than 15 years after the commencement thereof or upon payment  
4 of all costs authorized pursuant to this paragraph in the financing of  
5 such project.

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

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

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



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

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

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

1       **(7) (A)** The board of county commissioners of Clay, Dickinson  
2 and Miami county may submit the question of imposing a countywide  
3 retailers' sales tax at the rate of 0.50% in the case of Clay and  
4 Dickinson county and at a rate of up to 1% in the case of Miami  
5 county, and pledging the revenue received therefrom for the purpose  
6 of financing the costs of roadway construction and improvement to the  
7 electors at an election called and held thereon. Except as otherwise  
8 provided, the tax imposed pursuant to this paragraph shall expire  
9 after five years from the date such tax is first collected. The result of  
10 the election held on November 2, 2004, on the question submitted by  
11 the board of county commissioners of Miami county for the purpose of  
12 extending for an additional five-year period the countywide retailers'  
13 sales tax imposed pursuant to this subsection in Miami county is  
14 hereby declared valid. The countywide retailers' sales tax imposed  
15 pursuant to this subsection in Clay and Miami county may be  
16 extended or reenacted for additional five-year periods upon the board  
17 of county commissioners of Clay and Miami county submitting such  
18 question to the electors at an election called and held thereon for each  
19 additional five-year period as provided by law.

20       **(B)** *The board of county commissioners of Dickinson county may*  
21 *submit the question of imposing a countywide retailers' sales tax at the*  
22 *rate of 0.50% and pledging the revenue received therefrom for the*  
23 *purpose of financing the costs of roadway construction and*  
24 *improvement to the electors at an election called and held thereon. The*  
25 *tax imposed pursuant to this subparagraph shall expire after 10 years*  
26 *from the date such tax is first collected.*

27       **(8)** The board of county commissioners of Sherman 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 street and roadway improvements to  
31 the electors at an election called and held thereon. The tax imposed  
32 pursuant to this paragraph shall expire upon payment of all costs  
33 authorized pursuant to this paragraph in the financing of such  
34 project.

35       **(9) {(A)}** The board of county commissioners of Cowley,  
36 Crawford, Russell and Woodson county may submit the question of  
37 imposing a countywide retailers' sales tax at the rate of 0.5% in the  
38 case of Crawford, Russell and Woodson county and at a rate of up to  
39 0.25%, in the case of Cowley county and pledging the revenue  
40 received therefrom for the purpose of financing economic  
41 development initiatives or public infrastructure projects. The tax  
42 imposed pursuant to this ~~paragraph~~ {subparagraph} shall expire after  
43 five years from the date such tax is first collected.

1       (B) *The board of county commissioners of Russell county may submit*  
2 *the question of imposing a countywide retailers' sales tax at the rate of*  
3 *0.5% and pledging the revenue received therefrom for the purpose of*  
4 *financing economic development initiatives or public infrastructure*  
5 *projects. The tax imposed pursuant to this subparagraph shall expire after*  
6 *10 years from the date such tax is first collected.*

7       **(10) The board of county commissioners of Franklin county may**  
8 **submit the question of imposing a countywide retailers' sales tax at the**  
9 **rate of 0.25% and pledging the revenue received therefrom for the**  
10 **purpose of financing recreational facilities. The tax imposed pursuant**  
11 **to this paragraph shall expire upon payment of all costs authorized in**  
12 **financing such facilities.**

13       **(11) The board of county commissioners of Douglas county may**  
14 **submit the question of imposing a countywide retailers' sales tax at the**  
15 **rate of 0.25% and pledging the revenue received therefrom for the**  
16 **purposes of conservation, access and management of open space;**  
17 **preservation of cultural heritage; and economic development projects**  
18 **and activities.**

19       **(12) The board of county commissioners of Shawnee county may**  
20 **submit the question of imposing a countywide retailers' sales tax at the**  
21 **rate of 0.25% and pledging the revenue received therefrom to the city**  
22 **of Topeka for the purpose of financing the costs of rebuilding the**  
23 **Topeka boulevard bridge and other public infrastructure**  
24 **improvements associated with such project to the electors at an**  
25 **election called and held thereon. The tax imposed pursuant to this**  
26 **paragraph shall expire upon payment of all costs authorized in**  
27 **financing such project.**

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

43       **(14) The board of county commissioners of Neosho county may**

1 submit the question of imposing a countywide retailers' sales tax at the  
2 rate of 0.5% and pledging the revenue received therefrom for the  
3 purpose of financing the costs of roadway construction and  
4 improvement to the electors at an election called and held thereon.  
5 The tax imposed pursuant to this paragraph shall expire upon  
6 payment of all costs authorized pursuant to this paragraph in the  
7 financing of such project.

8 (15) The board of county commissioners of Saline county may  
9 submit the question of imposing a countywide retailers' sales tax at the  
10 rate of up to 0.5% and pledging the revenue received therefrom for  
11 the purpose of financing the costs of construction and operation of an  
12 expo center to the electors at an election called and held thereon. The  
13 tax imposed pursuant to this paragraph shall expire after five years  
14 from the date such tax is first collected.

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

21 (17) The board of county commissioners of Atchison county may  
22 submit the question of imposing a countywide retailers' sales tax at the  
23 rate of 0.25% and pledging the revenue received therefrom for the  
24 purpose of financing the costs of construction and maintenance of  
25 sports and recreational facilities to the electors at an election called  
26 and held thereon. The tax imposed pursuant to this paragraph shall  
27 expire upon payment of all costs authorized in financing such  
28 facilities.

29 (18) The board of county commissioners of Wabaunsee county  
30 may submit the question of imposing a countywide retailers' sales tax  
31 at the rate of 0.5% and pledging the revenue received therefrom for  
32 the purpose of financing the costs of bridge and roadway construction  
33 and improvement to the electors at an election called and held  
34 thereon. The tax imposed pursuant to this paragraph shall expire after  
35 15 years from the date such tax is first collected.

36 (19) The board of county commissioners of Jefferson county may  
37 submit the question of imposing a countywide retailers' sales tax at the  
38 rate of 1% and pledging the revenue received therefrom for the  
39 purpose of financing the costs of roadway construction and  
40 improvement to the electors at an election called and held thereon.  
41 The tax imposed pursuant to this paragraph shall expire after six  
42 years from the date such tax is first collected. The countywide  
43 retailers' sales tax imposed pursuant to this paragraph may be

1 extended or reenacted for additional six-year periods upon the board  
2 of county commissioners of Jefferson county submitting such question  
3 to the electors at an election called and held thereon for each  
4 additional six-year period as provided by law.

5 (20) The board of county commissioners of Riley county may  
6 submit the question of imposing a countywide retailers' sales tax at the  
7 rate of up to 1% and pledging the revenue received therefrom for the  
8 purpose of financing the costs of bridge and roadway construction and  
9 improvement to the electors at an election called and held thereon.  
10 The tax imposed pursuant to this paragraph shall expire after five  
11 years from the date such tax is first collected.

12 (21) The board of county commissioners of Johnson 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 construction and operation costs of public  
16 safety projects, including, but not limited to, a jail, detention center,  
17 sheriff's resource center, crime lab or other county administrative or  
18 operational facility dedicated to public safety, to the electors at an  
19 election called and held thereon. The tax imposed pursuant to this  
20 paragraph shall expire after 10 years from the date such tax is first  
21 collected. The countywide retailers' sales tax imposed pursuant to this  
22 subsection may be extended or reenacted for additional periods not  
23 exceeding 10 years upon the board of county commissioners of  
24 Johnson county submitting such question to the electors at an election  
25 called and held thereon for each additional ten-year period as  
26 provided by law.

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

37 (23) The board of county commissioners of Butler county may  
38 submit the question of imposing a countywide retailers' sales tax at the  
39 rate of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue  
40 received therefrom for the purpose of financing the costs of public  
41 safety capital projects or bridge and roadway construction projects, or  
42 both, to the electors at an election called and held thereon. The tax  
43 imposed pursuant to this paragraph shall expire upon payment of all

1 costs authorized in financing such projects.

2 (24) The board of county commissioners of Barton county may  
3 submit the question of imposing a countywide retailers' sales tax at the  
4 rate of up to 0.5% and pledging the revenue received therefrom for  
5 the purpose of financing the costs of roadway and bridge construction  
6 and improvement and infrastructure development and improvement  
7 to the electors at an election called and held thereon. The tax imposed  
8 pursuant to this paragraph shall expire after 10 years from the date  
9 such tax is first collected.

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

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

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

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

43 (29) The board of county commissioners of Rooks county may

1 submit the question of imposing a countywide retailers' sales tax at the  
2 rate of 0.5% and pledging the revenue therefrom for the purpose of  
3 financing the costs of constructing or remodeling and furnishing a jail  
4 facility to the electors at an election called and held thereon. The tax  
5 imposed pursuant to this paragraph shall expire upon the payment of  
6 all costs authorized in financing such project or projects.

7 (30) The board of county commissioners of Douglas county may  
8 submit the question of imposing a countywide retailers' sales tax at the  
9 rate of 0.5% and pledging the revenue received therefrom for the  
10 purpose of financing the construction or remodeling of a courthouse,  
11 jail, law enforcement center facility, detention facility or other county  
12 administrative facility, specifically including mental health and for the  
13 operation thereof.

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

21 (32) The board of county commissioners of Marion county may  
22 submit the question of imposing a countywide retailers' sales tax at the  
23 rate of 0.5% and pledging the revenue received therefrom for the  
24 purpose of financing the costs of property tax relief, economic  
25 development initiatives and the construction of public infrastructure  
26 improvements, including buildings, to the electors at an election called  
27 and held thereon.

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

1 of one or more taxing subdivisions within each of such counties which  
2 levy not less than 25% of the property taxes levied by all taxing  
3 subdivisions within each of such counties.

4 (d) Any city retailers' sales tax being levied by a city prior to July  
5 1, 2006, shall continue in effect until repealed in the manner provided  
6 herein for the adoption and approval of such tax or until repealed by  
7 the adoption of an ordinance for such repeal. Any countywide  
8 retailers' sales tax in the amount of 0.5% or 1% in effect on July 1,  
9 1990, shall continue in effect until repealed in the manner provided  
10 herein for the adoption and approval of such tax.

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

28 (f) The sufficiency of the number of signers of any petition filed  
29 under this section shall be determined by the county election officer.  
30 Every election held under this act shall be conducted by the county  
31 election officer.

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

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

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