

As Amended by House Committee

Session of 2018

HOUSE BILL No. 2749

By Committee on Taxation

2-14

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

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

7 Section 1. K.S.A. 2017 Supp. 12-187 is hereby amended to read as
8 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
9 provisions of this act without the governing body of such city having first
10 submitted such proposition to and having received the approval of a
11 majority of the electors of the city voting thereon at an election called and
12 held therefor. The governing body of any city may submit the question of
13 imposing a retailers' sales tax and the governing body shall be required to
14 submit the question upon submission of a petition signed by electors of
15 such city equal in number to not less than 10% of the electors of such city.

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

30 (2) The board of county commissioners of Anderson, Atchison,
31 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
32 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,
33 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,
34 Wabaunsee, Wilson and Wyandotte counties may submit the question of
35 imposing a countywide retailers' sales tax and pledging the revenue
36 received therefrom for the purpose of financing the construction or

1 remodeling of a courthouse, jail, law enforcement center facility or other
2 county administrative facility, to the electors at an election called and held
3 thereon. The tax imposed pursuant to this paragraph shall expire when
4 sales tax sufficient to pay all of the costs incurred in the financing of such
5 facility has been collected by retailers as determined by the secretary of
6 revenue. Nothing in this paragraph shall be construed to allow the rate of
7 tax imposed by Butler, Chase, Cowley, Lyon, Montgomery, Neosho, Riley,
8 Sumner or Wilson county pursuant to this paragraph to exceed or be
9 imposed at any rate other than the rates prescribed in K.S.A. 12-189, and
10 amendments thereto.

11 (3) (A) Except as otherwise provided in this paragraph, the result of
12 the election held on November 8, 1988, on the question submitted by the
13 board of county commissioners of Jackson county for the purpose of
14 increasing its countywide retailers' sales tax by 1% is hereby declared
15 valid, and the revenue received therefrom by the county shall be expended
16 solely for the purpose of financing the Banner Creek reservoir project. The
17 tax imposed pursuant to this paragraph shall take effect on the effective
18 date of this act and shall expire not later than five years after such date.

19 (B) The result of the election held on November 8, 1994, on the
20 question submitted by the board of county commissioners of Ottawa
21 county for the purpose of increasing its countywide retailers' sales tax by
22 1% is hereby declared valid, and the revenue received therefrom by the
23 county shall be expended solely for the purpose of financing the erection,
24 construction and furnishing of a law enforcement center and jail facility.

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

40 (D) Except as otherwise provided in this paragraph, the result of the
41 election held on August 5, 2008, on the question submitted by the board of
42 county commissioners of Lyon county for the purpose of increasing its
43 countywide retailers' sales tax by 1% is hereby declared valid, and the

1 revenue received therefrom by the county shall be expended for the
2 purposes of ad valorem tax reduction and capital outlay. The tax imposed
3 pursuant to this paragraph shall terminate not later than five years after the
4 commencement thereof.

5 (E) Except as otherwise provided in this paragraph, the result of the
6 election held on August 5, 2008, on the question submitted by the board of
7 county commissioners of Rawlins county for the purpose of increasing its
8 countywide retailers' sales tax by 0.75% is hereby declared valid, and the
9 revenue received therefrom by the county shall be expended for the
10 purposes of financing the costs of a swimming pool. The tax imposed
11 pursuant to this paragraph shall terminate not later than 15 years after the
12 commencement thereof or upon payment of all costs authorized pursuant
13 to this paragraph in the financing of such project.

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

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

35 (4) The board of county commissioners of Finney and Ford counties
36 may submit the question of imposing a countywide retailers' sales tax at
37 the rate of 0.25% and pledging the revenue received therefrom for the
38 purpose of financing all or any portion of the cost to be paid by Finney or
39 Ford county for construction of highway projects identified as system
40 enhancements under the provisions of K.S.A. 68-2314(b)(5), and
41 amendments thereto, to the electors at an election called and held thereon.
42 Such election shall be called and held in the manner provided by the
43 general bond law. The tax imposed pursuant to this paragraph shall expire

1 upon the payment of all costs authorized pursuant to this paragraph in the
2 financing of such highway projects. Nothing in this paragraph shall be
3 construed to allow the rate of tax imposed by Finney or Ford county
4 pursuant to this paragraph to exceed the maximum rate prescribed in
5 K.S.A. 12-189, and amendments thereto. If any funds remain upon the
6 payment of all costs authorized pursuant to this paragraph in the financing
7 of such highway projects in Finney county, the state treasurer shall remit
8 such funds to the treasurer of Finney county and upon receipt of such
9 moneys shall be deposited to the credit of the county road and bridge fund.
10 If any funds remain upon the payment of all costs authorized pursuant to
11 this paragraph in the financing of such highway projects in Ford county,
12 the state treasurer shall remit such funds to the treasurer of Ford county
13 and upon receipt of such moneys shall be deposited to the credit of the
14 county road and bridge fund.

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

36 (6) The board of county commissioners of Allen county may submit
37 the question of imposing a countywide retailers' sales tax at the rate of
38 0.5% and pledging the revenue received therefrom for the purpose of
39 financing the costs of operation and construction of a solid waste disposal
40 area or the modification of an existing landfill to comply with federal
41 regulations to the electors at an election called and held thereon. The tax
42 imposed pursuant to this paragraph shall expire upon the payment of all
43 costs incurred in the financing of the project undertaken. Nothing in this

1 paragraph shall be construed to allow the rate of tax imposed by Allen
2 county pursuant to this paragraph to exceed or be imposed at any rate other
3 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

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

29 (8) The board of county commissioners of Sherman county may
30 submit the question of imposing a countywide retailers' sales tax at the rate
31 of 1% and pledging the revenue received therefrom for the purpose of
32 financing the costs of street and roadway improvements to the electors at
33 an election called and held thereon. The tax imposed pursuant to this
34 paragraph shall expire upon payment of all costs authorized pursuant to
35 this paragraph in the financing of such project.

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

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

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

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

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

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

1 of up to 0.5% and pledging the revenue received therefrom for the purpose
2 of financing the costs of construction and operation of an expo center to
3 the electors at an election called and held thereon. The tax imposed
4 pursuant to this paragraph shall expire after five years from the date such
5 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 rate
8 of 1.0% and pledging the revenue received therefrom for the purpose of
9 financing the costs of property tax relief, economic development initiatives
10 and public infrastructure improvements to the electors at an election called
11 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 rate
14 of 0.25% and pledging the revenue received therefrom for the purpose of
15 financing the costs of construction and maintenance of sports and
16 recreational facilities to the electors at an election called and held thereon.
17 The tax imposed pursuant to this paragraph shall expire upon payment of
18 all costs authorized in financing such facilities.

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

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

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

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

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

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

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

40 (25) The board of county commissioners of Jefferson county may
41 submit the question of imposing a countywide retailers' sales tax at the rate
42 of 0.25% and pledging the revenue received therefrom for the purpose of
43 financing the costs of the county's obligation as participating employer to

1 make employer contributions and other required contributions to the
2 Kansas public employees retirement system for eligible employees of the
3 county who are members of the Kansas police and firemen's retirement
4 system, to the electors at an election called and held thereon. The tax
5 imposed pursuant to this paragraph shall expire upon payment of all costs
6 authorized in financing such purpose.

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

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

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

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

36 (30) The board of county commissioners of Douglas county may
37 submit the question of imposing a countywide retailers' sales tax at the rate
38 of 0.5% and pledging the revenue received therefrom for the purpose of
39 financing the construction or remodeling of a courthouse, jail, law
40 enforcement center facility, detention facility or other county
41 administrative facility, specifically including mental health and for the
42 operation thereof.

43 (31) The board of county commissioners of Bourbon county may

1 submit the question of imposing a countywide retailers' sales tax at the rate
2 of up to 1%, in increments of 0.05%, and pledging the revenue received
3 therefrom for the purpose of financing the costs of constructing, furnishing
4 and operating a courthouse, law enforcement center or jail facility
5 improvements to the electors at an election called and held thereon.

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

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

30 (d) Any city retailers' sales tax being levied by a city prior to July 1,
31 2006, shall continue in effect until repealed in the manner provided herein
32 for the adoption and approval of such tax or until repealed by the adoption
33 of an ordinance for such repeal. Any countywide retailers' sales tax in the
34 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect
35 until repealed in the manner provided herein for the adoption and approval
36 of such tax.

37 (e) Any city or county proposing to adopt a retailers' sales tax shall
38 give notice of its intention to submit such proposition for approval by the
39 electors in the manner required by K.S.A. 10-120, and amendments
40 thereto. The notices shall state the time of the election and the rate and
41 effective date of the proposed tax. If a majority of the electors voting
42 thereon at such election fail to approve the proposition, such proposition
43 may be resubmitted under the conditions and in the manner provided in

1 this act for submission of the proposition. If a majority of the electors
2 voting thereon at such election shall approve the levying of such tax, the
3 governing body of any such city or county shall provide by ordinance or
4 resolution, as the case may be, for the levy of the tax. Any repeal of such
5 tax or any reduction or increase in the rate thereof, within the limits
6 prescribed by K.S.A. 12-189, and amendments thereto, shall be
7 accomplished in the manner provided herein for the adoption and approval
8 of such tax except that the repeal of any such city retailers' sales tax may
9 be accomplished by the adoption of an ordinance so providing.

10 (f) The sufficiency of the number of signers of any petition filed
11 under this section shall be determined by the county election officer. Every
12 election held under this act shall be conducted by the county election
13 officer.

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

18 Sec. 2. K.S.A. 2017 Supp. 12-187 is hereby repealed.

19 Sec. 3. This act shall take effect and be in force from and after its
20 publication in the statute book.