

HOUSE BILL No. 2500

By Committee on Taxation

1-20

1 AN ACT concerning sales and compensating use tax; relating to city and
2 countywide retailers' sales tax; Wilson county, election and rates;
3 amending K.S.A. 2021 Supp. 12-187, 12-189 and 12-192 and repealing
4 the existing sections.
5

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

7 Section 1. K.S.A. 2021 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 that contains a population of
25 not less than 25% of the entire population of the county, or upon receiving
26 resolutions requesting such an election passed by $\frac{2}{3}$ of the membership of
27 the governing body of each of one or more taxing subdivisions within such
28 county that levy not less than 25% of the property taxes levied by all
29 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
23 to 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 (H) The result of the election held on November 7, 2017, on the
36 question submitted by the board of county commissioners of Finney
37 county for the purpose of increasing its countywide retailers' sales tax by
38 0.3% is hereby declared valid, and the revenues of such tax shall be used
39 by Finney county and the city of Garden City, Kansas, as agreed in an
40 interlocal cooperation agreement between the city and county, and as
41 detailed in the ballot question approved by voters. The tax imposed
42 pursuant to this subparagraph shall be levied for a period of 15 years from
43 the date it is first levied.

1 (1) The result of the election held on November 3, 2020, on the
2 question submitted by the board of county commissioners of Cherokee
3 county for the purpose of increasing its retailers' sales tax by 0.5% is
4 hereby declared valid, and the revenue received therefrom by the county
5 shall be expended solely for the purpose of financing: (i) Ambulance
6 services within the county; (ii) renovations and maintenance of county
7 buildings and facilities; or (iii) any other projects within the county
8 deemed necessary by the governing body of Cherokee county. The tax
9 imposed pursuant to this subparagraph shall terminate prior to January 1,
10 2033.

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

34 (5) The board of county commissioners of any county may submit the
35 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
36 0.75% or 1% and pledging the revenue received therefrom for the purpose
37 of financing the provision of health care services, as enumerated in the
38 question, to the electors at an election called and held thereon. Whenever
39 any county imposes a tax pursuant to this paragraph, any tax imposed
40 pursuant to subsection (a)(2) by any city located in such county shall
41 expire upon the effective date of the imposition of the countywide tax, and
42 thereafter the state treasurer shall remit to each such city that portion of the
43 countywide tax revenue collected by retailers within such city as certified

1 by the director of taxation. The tax imposed pursuant to this paragraph
2 shall be deemed to be in addition to the rate limitations prescribed in
3 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health
4 care services shall include, but not be limited to, the following: Local
5 health departments, city or county hospitals, city or county nursing homes,
6 preventive health care services including immunizations, prenatal care and
7 the postponement of entry into nursing homes by home care services,
8 mental health services, indigent health care, physician or health care
9 worker recruitment, health education, emergency medical services, rural
10 health clinics, integration of health care services, home health services and
11 rural health networks.

12 (6) The board of county commissioners of Allen county may submit
13 the question of imposing a countywide retailers' sales tax at the rate of
14 0.5% and pledging the revenue received therefrom for the purpose of
15 financing the costs of operation and construction of a solid waste disposal
16 area or the modification of an existing landfill to comply with federal
17 regulations to the electors at an election called and held thereon. The tax
18 imposed pursuant to this paragraph shall expire upon the payment of all
19 costs incurred in the financing of the project undertaken. Nothing in this
20 paragraph shall be construed to allow the rate of tax imposed by Allen
21 county pursuant to this paragraph to exceed or be imposed at any rate other
22 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

23 (7) (A) The board of county commissioners of Clay and Miami
24 county may submit the question of imposing a countywide retailers' sales
25 tax at the rate of 0.50% in the case of Clay county and at a rate of up to 1%
26 in the case of Miami county, and pledging the revenue received therefrom
27 for the purpose of financing the costs of roadway construction and
28 improvement to the electors at an election called and held thereon. Except
29 as otherwise provided, the tax imposed pursuant to this subparagraph shall
30 expire after five years from the date such tax is first collected. The result
31 of the election held on November 2, 2004, on the question submitted by
32 the board of county commissioners of Miami county for the purpose of
33 extending for an additional five-year period the countywide retailers' sales
34 tax imposed pursuant to this subsection in Miami county is hereby
35 declared valid. The countywide retailers' sales tax imposed pursuant to this
36 subsection in Clay and Miami county may be extended or reenacted for
37 additional five-year periods upon the board of county commissioners of
38 Clay and Miami county submitting such question to the electors at an
39 election called and held thereon for each additional five-year period as
40 provided by law.

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

1 financing the costs of roadway construction and improvement to the
2 electors at an election called and held thereon. The tax imposed pursuant
3 to this subparagraph shall expire after 10 years from the date such tax is
4 first collected.

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

12 (9) (A) The board of county commissioners of Cowley, Crawford and
13 Woodson county may submit the question of imposing a countywide
14 retailers' sales tax at the rate of 0.5% in the case of Crawford and Woodson
15 county and at a rate of up to 0.25%, in the case of Cowley county and
16 pledging the revenue received therefrom for the purpose of financing
17 economic development initiatives or public infrastructure projects. The tax
18 imposed pursuant to this subparagraph shall expire after five years from
19 the date such tax is first collected.

20 (B) The board of county commissioners of Russell county may
21 submit the question of imposing a countywide retailers' sales tax at the rate
22 of 0.5% and pledging the revenue received therefrom for the purpose of
23 financing economic development initiatives or public infrastructure
24 projects. The tax imposed pursuant to this subparagraph shall expire after
25 10 years from the date such tax is first collected.

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

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

37 (12) The board of county commissioners of Shawnee county may
38 submit the question of imposing a countywide retailers' sales tax at the rate
39 of 0.25% and pledging the revenue received therefrom to the city of
40 Topeka for the purpose of financing the costs of rebuilding the Topeka
41 boulevard bridge and other public infrastructure improvements associated
42 with such project to the electors at an election called and held thereon. The
43 tax imposed pursuant to this paragraph shall expire upon payment of all

1 costs authorized in financing such project.

2 (13) The board of county commissioners of Jackson county may
3 submit the question of imposing a countywide retailers' sales tax at a rate
4 of 0.4% and pledging the revenue received therefrom for the purpose of
5 financing public infrastructure projects to the electors at an election called
6 and held thereon. Such tax shall expire after seven years from the date
7 such tax is first collected.

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

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

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

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

35 (18) The board of county commissioners of Wabaunsee 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 bridge and roadway construction and improvement
39 to the electors at an election called and held thereon. The tax imposed
40 pursuant to this paragraph shall expire after 15 years from the date such
41 tax is first collected. On and after July 1, 2019, the countywide retailers'
42 sales tax imposed pursuant to this paragraph may be extended or reenacted
43 for one additional period not to exceed 15 years upon the board of county

1 commissioners of Wabaunsee county submitting such question to the
2 electors at an election called and held thereon as provided by law. For any
3 countywide retailers' sales tax that is extended or reenacted pursuant to this
4 paragraph, such tax shall expire not later than 15 years from the date such
5 tax is first collected.

6 (19) The board of county commissioners of Jefferson county may
7 submit the question of imposing a countywide retailers' sales tax at the rate
8 of 1% and pledging the revenue received therefrom for the purpose of
9 financing the costs of roadway construction and improvement to the
10 electors at an election called and held thereon. The tax imposed pursuant
11 to this paragraph shall expire after six years from the date such tax is first
12 collected. The countywide retailers' sales tax imposed pursuant to this
13 paragraph may be extended or reenacted for additional six-year periods
14 upon the board of county commissioners of Jefferson county submitting
15 such question to the electors at an election called and held thereon for each
16 additional six-year period as provided by law.

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

24 (21) The board of county commissioners of Johnson county may
25 submit the question of imposing a countywide retailers' sales tax at the rate
26 of 0.25% and pledging the revenue received therefrom for the purpose of
27 financing the construction and operation costs of public safety projects,
28 including, but not limited to, a jail, detention center, sheriff's resource
29 center, crime lab or other county administrative or operational facility
30 dedicated to public safety, to the electors at an election called and held
31 thereon. The tax imposed pursuant to this paragraph shall expire after 10
32 years from the date such tax is first collected. The countywide retailers'
33 sales tax imposed pursuant to this subsection may be extended or
34 reenacted for additional periods not exceeding 10 years upon the board of
35 county commissioners of Johnson county submitting such question to the
36 electors at an election called and held thereon for each additional ten-year
37 period as provided by law.

38 (22) The board of county commissioners of Wilson county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of up to 1% and pledging the revenue received therefrom for the purpose
41 of financing the costs of roadway construction and improvements to
42 federal highways, the development of a new industrial park and other
43 public infrastructure improvements to the electors at an election called and

1 held thereon. The tax imposed pursuant to this paragraph shall expire upon
2 payment of all costs authorized pursuant to this paragraph in the financing
3 of such project or projects.

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

12 (24) The board of county commissioners of Barton county may
13 submit the question of imposing a countywide retailers' sales tax at the rate
14 of up to 0.5% and pledging the revenue received therefrom for the purpose
15 of financing the costs of roadway and bridge construction and
16 improvement and infrastructure development and improvement to the
17 electors at an election called and held thereon. The tax imposed pursuant
18 to this paragraph shall expire after 10 years from the date such tax is first
19 collected.

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

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

39 (27) The board of county commissioners of Kingman county may
40 submit the question of imposing a countywide retailers' sales tax at the rate
41 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
42 therefrom for the purpose of financing the costs of constructing and
43 furnishing a law enforcement center and jail facility and the costs of

1 roadway and bridge improvements to the electors at an election called and
2 held thereon. The tax imposed pursuant to this paragraph shall expire not
3 later than 20 years from the date such tax is first collected.

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

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

16 (30) The board of county commissioners of Douglas county may
17 submit the question of imposing a countywide retailers' sales tax at the rate
18 of 0.5% and pledging the revenue received therefrom for the purpose of
19 financing the construction or remodeling of a courthouse, jail, law
20 enforcement center facility, detention facility or other county
21 administrative facility, specifically including mental health and for the
22 operation thereof.

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

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

35 (33) *The board of county commissioners of Wilson county may submit*
36 *the question of imposing a countywide retailers' sales tax at the rate of*
37 *0.25%, 0.5%, 0.75% or 1% and pledging the revenue received therefrom*
38 *for the purpose of supporting emergency medical and ambulance services*
39 *in the county to the electors at an election called and held thereon. The tax*
40 *imposed pursuant to this paragraph shall expire after 10 years from the*
41 *date such tax is first collected. The countywide retailers' sales tax imposed*
42 *pursuant to this paragraph may be extended or reenacted for additional*
43 *periods not exceeding 10 years per period upon the board of county*

1 *commissioners of Wilson county submitting such question to the electors at*
2 *an election called and held thereon for each additional period as provided*
3 *by law. This paragraph shall not be construed to cause the expiration,*
4 *repeal or termination of any existing city retailers' sales tax for health*
5 *care services as defined in paragraph (5).*

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

24 (d) *Notwithstanding any provision of law to the contrary, including*
25 *subsection (b)(5), any city retailers' sales tax being levied by a city prior to*
26 *July 1, 2006, shall continue in effect until repealed in the manner provided*
27 *herein for the adoption and approval of such tax or until repealed by the*
28 *adoption of an ordinance for such repeal. Any countywide retailers' sales*
29 *tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue*
30 *in effect until repealed in the manner provided herein for the adoption and*
31 *approval of such tax.*

32 (e) Any city or county proposing to adopt a retailers' sales tax shall
33 give notice of its intention to submit such proposition for approval by the
34 electors in the manner required by K.S.A. 10-120, and amendments
35 thereto. The notices shall state the time of the election and the rate and
36 effective date of the proposed tax. If a majority of the electors voting
37 thereon at such election fail to approve the proposition, such proposition
38 may be resubmitted under the conditions and in the manner provided in
39 this act for submission of the proposition. If a majority of the electors
40 voting thereon at such election shall approve the levying of such tax, the
41 governing body of any such city or county shall provide by ordinance or
42 resolution, as the case may be, for the levy of the tax. Any repeal of such
43 tax or any reduction or increase in the rate thereof, within the limits

1 prescribed by K.S.A. 12-189, and amendments thereto, shall be
2 accomplished in the manner provided herein for the adoption and approval
3 of such tax except that the repeal of any such city retailers' sales tax may
4 be accomplished by the adoption of an ordinance so providing.

5 (f) The sufficiency of the number of signers of any petition filed
6 under this section shall be determined by the county election officer. Every
7 election held under this act shall be conducted by the county election
8 officer.

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

13 Sec. 2. K.S.A. 2021 Supp. 12-189 is hereby amended to read as
14 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
15 increments of 0.05% and in an amount not to exceed 2% for general
16 purposes and not to exceed 1% for special purposes, which shall be
17 determined by the governing body of the city. For any retailers' sales tax
18 imposed by a city for special purposes, such city shall specify the purposes
19 for which such tax is imposed. All such special purpose retailers' sales
20 taxes imposed by a city shall expire after 10 years from the date such tax is
21 first collected. The rate of any countywide retailers' sales tax shall be fixed
22 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
23 and which amount shall be determined by the board of county
24 commissioners, except that:

25 (a) The board of county commissioners of Wabaunsee county, for the
26 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
27 rate at 1.25%; the board of county commissioners of Osage or Reno
28 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
29 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
30 Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the
31 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
32 rate at 1.5%; the board of county commissioners of Atchison or Thomas
33 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
34 may fix such rate at 1.5% or 1.75%; the board of county commissioners of
35 Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A.
36 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board
37 of county commissioners of Marion county, for the purposes of K.S.A. 12-
38 187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board
39 of county commissioners of Franklin, Linn and Miami counties, for the
40 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
41 rate at a percentage that is equal to the sum of the rate allowed to be
42 imposed by the respective board of county commissioners on July 1, 2007,
43 plus up to 1.0%; and the board of county commissioners of Brown county,

1 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
2 such rate at up to 2%;

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

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

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

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

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

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

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

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

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

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

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

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

43 (n) the board of county commissioners of Harvey county, for the

1 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
2 rate at 2.0%;

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

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

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

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

21 (s) the board of county commissioners of Johnson county, for the
22 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
23 rate at a percentage that is equal to the sum of the rate allowed to be
24 imposed by the board of county commissioners of Johnson county on July
25 1, 2007, plus 0.25%;

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

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

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

36 (w) the board of county commissioners of Lyon county, for the
37 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
38 such rate at 1.5%;

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

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

1 such rate at 2.0%;

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

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

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

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

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

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

21 (ff) the board of county commissioners of Finney county, for the
22 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix
23 such rate at a percentage that is equal to the sum of the rate otherwise
24 allowed pursuant to this section, plus 0.3%; ~~and~~

25 (gg) the board of county commissioners of Cherokee county, for the
26 purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such
27 rate at a percentage that is equal to the sum of the rate otherwise allowed
28 pursuant to this section, plus 0.5%; *and*

29 *(hh) the board of county commissioners of Wilson county, for the*
30 *purposes of K.S.A. 12-187(b)(33), and amendments thereto, may fix such*
31 *rate at a percentage that is equal to the sum of the rate otherwise allowed*
32 *pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%.*

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

1 rules and regulations as may be necessary for the efficient and effective
2 administration and enforcement thereof.

3 Upon receipt of a certified copy of an ordinance or resolution
4 authorizing the levy of a local retailers' sales tax, the director of taxation
5 shall cause such taxes to be collected within or without the boundaries of
6 such taxing subdivision at the same time and in the same manner provided
7 for the collection of the state retailers' sales tax. Such copy shall be
8 submitted to the director of taxation within 30 days after adoption of any
9 such ordinance or resolution. The director of taxation shall confirm that all
10 provisions of law applicable to the authorization of local sales tax have
11 been followed prior to causing the collection. If the director of taxation
12 discovers that a city or county did not comply with any provision of law
13 applicable to the authorization of a local sales tax after collection has
14 commenced, the director shall immediately notify the city or county and
15 cease collection of such sales tax until such noncompliance is remedied.
16 All moneys collected by the director of taxation under the provisions of
17 this section shall be credited to a county and city retailers' sales tax fund
18 which fund is hereby established in the state treasury, except that all
19 moneys collected by the director of taxation pursuant to the authority
20 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be
21 credited to the Wilson county capital improvements fund. Any refund due
22 on any county or city retailers' sales tax collected pursuant to this act shall
23 be paid out of the sales tax refund fund and reimbursed by the director of
24 taxation from collections of local retailers' sales tax revenue. Except for
25 local retailers' sales tax revenue required to be deposited in the
26 redevelopment bond fund established under K.S.A. 74-8927, and
27 amendments thereto, all local retailers' sales tax revenue collected within
28 any county or city pursuant to this act shall be apportioned and remitted at
29 least quarterly by the state treasurer, on instruction from the director of
30 taxation, to the treasurer of such county or city.

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

35 The director of taxation shall provide, upon request by a city or county
36 clerk or treasurer or finance officer of any city or county levying a local
37 retailers' sales tax, monthly reports identifying each retailer doing business
38 in such city or county or making taxable sales sourced to such city or
39 county, setting forth the tax liability and the amount of such tax remitted
40 by each retailer during the preceding month and identifying each business
41 location maintained by the retailer and such retailer's sales or use tax
42 registration or account number. Such report shall be made available to the
43 clerk or treasurer or finance officer of such city or county within a

1 reasonable time after it has been requested from the director of taxation.
2 The director of taxation shall be allowed to assess a reasonable fee for the
3 issuance of such report. Information received by any city or county
4 pursuant to this section shall be confidential, and it shall be unlawful for
5 any officer or employee of such city or county to divulge any such
6 information in any manner. Any violation of this paragraph by a city or
7 county officer or employee is a class A misdemeanor, and such officer or
8 employee shall be dismissed from office. Reports of violations of this
9 paragraph shall be investigated by the attorney general. The district
10 attorney or county attorney and the attorney general shall have authority to
11 prosecute violations of this paragraph.

12 Sec. 3. K.S.A. 2021 Supp. 12-192 is hereby amended to read as
13 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
14 (h), all revenue received by the director of taxation from a countywide
15 retailers' sales tax shall be apportioned among the county and each city
16 located in such county in the following manner:

17 (1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be
18 apportioned among the county and each city located in such county in the
19 proportion that the total tangible property tax levies made in such county
20 in the preceding year for all funds of each such governmental unit bear to
21 the total of all such levies made in the preceding year; and

22 (2) $\frac{1}{2}$ of all revenue received by the director of taxation from such
23 countywide retailers' sales tax shall be apportioned among the county and
24 each city located in such county, first to the county that portion of the
25 revenue equal to the proportion that the population of the county residing
26 in the unincorporated area of the county bears to the total population of the
27 county, and second to the cities in the proportion that the population of
28 each city bears to the total population of the county, except that no persons
29 residing within the Fort Riley military reservation shall be included in the
30 determination of the population of any city located within Riley county.

31 All revenue apportioned to a county shall be paid to its county treasurer
32 and shall be credited to the general fund of the county.

33 (b) (1) In lieu of the apportionment formula provided in subsection
34 (a), all revenue received by the director of taxation from a countywide
35 retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1%
36 or 1.25% after July 1, 2007, shall be apportioned among the county and
37 each city located in such county in the following manner:

38 (A) The revenue received from the first 0.5% rate of tax shall be
39 apportioned in the manner prescribed by subsection (a); and

40 (B) the revenue received from the rate of tax exceeding 0.5% shall be
41 apportioned as follows:

42 (i) $\frac{1}{4}$ shall be apportioned among the county and each city located in
43 such county in the proportion that the total tangible property tax levies

1 made in such county in the preceding year for all funds of each such
2 governmental unit bear to the total of all such levies made in the preceding
3 year;

4 (ii) $\frac{1}{4}$ shall be apportioned among the county and each city located in
5 such county, first to the county that portion of the revenue equal to the
6 proportion that the population of the county residing in the unincorporated
7 area of the county bears to the total population of the county, and second to
8 the cities in the proportion that the population of each city bears to the
9 total population of the county; and

10 (iii) $\frac{1}{2}$ shall be retained by the county for its sole use and benefit.

11 (2) In lieu of the apportionment formula provided in subsection (a),
12 all money received by the director of taxation from a countywide sales tax
13 imposed within Montgomery county pursuant to the election held on
14 November 8, 1994, shall be remitted to and shall be retained by the county
15 and expended only for the purpose for which the revenue received from
16 the tax was pledged. All revenue apportioned and paid from the imposition
17 of such tax to the treasurer of any city prior to the effective date of this act
18 shall be remitted to the county treasurer and expended only for the purpose
19 for which the revenue received from the tax was pledged.

20 (3) In lieu of the apportionment formula provided in subsection (a),
21 on and after the effective date of this act, all moneys received by the
22 director of taxation from a countywide retailers' sales tax imposed within
23 Phillips county pursuant to the election held on September 20, 2005, shall
24 be remitted to and shall be retained by the county and expended only for
25 the purpose for which the revenue received from the tax was pledged.

26 (c) (1) Except as otherwise provided by paragraph (2) of this
27 subsection, for purposes of subsections (a) and (b), the term "total tangible
28 property tax levies" means the aggregate dollar amount of tax revenue
29 derived from ad valorem tax levies applicable to all tangible property
30 located within each such city or county. The ad valorem property tax levy
31 of any county or city district entity or subdivision shall be included within
32 this term if the levy of any such district entity or subdivision is applicable
33 to all tangible property located within each such city or county.

34 (2) For the purposes of subsections (a) and (b), any ad valorem
35 property tax levied on property located in a city in Johnson county for the
36 purpose of providing fire protection service in such city shall be included
37 within the term "total tangible property tax levies" for such city regardless
38 of its applicability to all tangible property located within each such city. If
39 the tax is levied by a district which extends across city boundaries, for
40 purposes of this computation, the amount of such levy shall be apportioned
41 among each city in which such district extends in the proportion that such
42 tax levied within each city bears to the total tax levied by the district.

43 (d) (1) All revenue received from a countywide retailers' sales tax

1 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6),
2 (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25),
3 (27), (28), (29), (30), (31) ~~and~~, (32) *and* (33), and amendments thereto,
4 shall be remitted to and shall be retained by the county and expended only
5 for the purpose for which the revenue received from the tax was pledged.

6 (2) Except as otherwise provided in K.S.A. 12-187(b)(5), and
7 amendments thereto, all revenues received from a countywide retailers'
8 sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments
9 thereto, shall be remitted to and shall be retained by the county and
10 expended only for the purpose for which the revenue received from the tax
11 was pledged.

12 (3) All revenue received from a countywide retailers' sales tax
13 imposed pursuant to K.S.A. 12-187(b)(26), and amendments thereto, shall
14 be remitted to and shall be retained by the county and expended only for
15 the purpose for which the revenue received from the tax was pledged
16 unless the question of imposing a countywide retailers' sales tax authorized
17 by K.S.A. 12-187(b)(26), and amendments thereto, includes the
18 apportionment of revenue prescribed in subsection (a).

19 (e) All revenue apportioned to the several cities of the county shall be
20 paid to the respective treasurers thereof and deposited in the general fund
21 of the city. Whenever the territory of any city is located in two or more
22 counties and any one or more of such counties do not levy a countywide
23 retailers' sales tax, or whenever such counties do not levy countywide
24 retailers' sales taxes at a uniform rate, the revenue received by such city
25 from the proceeds of the countywide retailers' sales tax, as an alternative to
26 depositing the same in the general fund, may be used for the purpose of
27 reducing the tax levies of such city upon the taxable tangible property
28 located within the county levying such countywide retailers' sales tax.

29 (f) Prior to March 1 of each year, the secretary of revenue shall advise
30 each county treasurer of the revenue collected in such county from the
31 state retailers' sales tax for the preceding calendar year.

32 (g) Prior to December 31 of each year, the clerk of every county
33 imposing a countywide retailers' sales tax shall provide such information
34 deemed necessary by the secretary of revenue to apportion and remit
35 revenue to the counties and cities pursuant to this section.

36 (h) The provisions of subsections (a) and (b) for the apportionment of
37 countywide retailers' sales tax shall not apply to any revenues received
38 pursuant to a county or countywide retailers' sales tax levied or collected
39 under K.S.A. 74-8929, and amendments thereto. All such revenue
40 collected under K.S.A. 74-8929, and amendments thereto, shall be
41 deposited into the redevelopment bond fund established by K.S.A. 74-
42 8927, and amendments thereto, for the period of time set forth in K.S.A.
43 74-8927, and amendments thereto.

1 Sec. 4. K.S.A. 2021 Supp. 12-187, 12-189 and 12-192 are hereby
2 repealed.

3 Sec. 5. This act shall take effect and be in force from and after its
4 publication in the statute book.