

As Amended by House Committee

Session of 2019

HOUSE BILL No. 2033

By Committee on Taxation

1-16

1 AN ACT concerning concerning sales and compensating use tax; relating  
2 to countywide retailers' sales tax, ballot authority, Dickinson, Jackson  
3 and Russell counties, rates, Thomas county; amending K.S.A. 2018  
4 Supp. 12-187 and 12-189 and repealing the existing sections.

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2018 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~~ that contains a  
25 population of not less than 25% of the entire population of the county, or  
26 upon 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~~ that 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 (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**  
38 **by 0.3% is hereby declared valid, and the revenues of such tax shall be**  
39 **used by Finney county and the city of Garden City, Kansas, as agreed**  
40 **in an interlocal cooperation agreement between the city and county,**  
41 **and as detailed in the ballot question approved by voters. The tax**  
42 **imposed pursuant to this subparagraph shall be levied for a period of**  
43 **15 years from the date it is first levied.**

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

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

1 rural health networks.

2 (6) The board of county commissioners of Allen county may submit  
3 the question of imposing a countywide retailers' sales tax at the rate of  
4 0.5% and pledging the revenue received therefrom for the purpose of  
5 financing the costs of operation and construction of a solid waste disposal  
6 area or the modification of an existing landfill to comply with federal  
7 regulations to the electors at an election called and held thereon. The tax  
8 imposed pursuant to this paragraph shall expire upon the payment of all  
9 costs incurred in the financing of the project undertaken. Nothing in this  
10 paragraph shall be construed to allow the rate of tax imposed by Allen  
11 county pursuant to this paragraph to exceed or be imposed at any rate other  
12 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

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

38 (8) The board of county commissioners of Sherman county may  
39 submit the question of imposing a countywide retailers' sales tax at the rate  
40 of 1% and pledging the revenue received therefrom for the purpose of  
41 financing the costs of street and roadway improvements to the electors at  
42 an election called and held thereon. The tax imposed pursuant to this  
43 paragraph shall expire upon payment of all costs authorized pursuant to

1 this paragraph in the financing of such project.

2 (9) (A) The board of county commissioners of Cowley, Crawford,  
3 ~~Russell~~ and Woodson county may submit the question of imposing a  
4 countywide retailers' sales tax at the rate of 0.5% in the case of Crawford,  
5 ~~Russell~~ and Woodson county and at a rate of up to 0.25%, in the case of  
6 Cowley county and pledging the revenue received therefrom for the  
7 purpose of financing economic development initiatives or public  
8 infrastructure projects. The tax imposed pursuant to this ~~paragraph~~  
9 *subparagraph* shall expire after five years from the date such tax is first  
10 collected.

11 (B) *The board of county commissioners of Russell county may submit*  
12 *the question of imposing a countywide retailers' sales tax at the rate of*  
13 *0.5% and pledging the revenue received therefrom for the purpose of*  
14 *financing economic development initiatives or public infrastructure*  
15 *projects. The tax imposed pursuant to this subparagraph shall expire after*  
16 *10 years from the date such tax is first collected.*

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

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

28 (12) The board of county commissioners of Shawnee 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 to the city of  
31 Topeka for the purpose of financing the costs of rebuilding the Topeka  
32 boulevard bridge and other public infrastructure improvements associated  
33 with such project to the electors at an election called and held thereon. The  
34 tax imposed pursuant to this paragraph shall expire upon payment of all  
35 costs authorized in financing such project.

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

1 commissioners of Jackson county may submit the question of imposing a  
2 countywide retailers' sales tax at a rate of 0.4% ~~which such tax shall take~~  
3 ~~effect after the expiration of the tax imposed pursuant to this paragraph~~  
4 ~~prior to the effective date of this act~~, and pledging the revenue received  
5 therefrom for the purpose of financing public infrastructure projects to the  
6 electors at an election called and held thereon. Such tax shall expire after  
7 seven years from the date 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.

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

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

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

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

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

40 (23) The board of county commissioners of Butler county may  
41 submit the question of imposing a countywide retailers' sales tax at the rate  
42 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
43 therefrom for the purpose of financing the costs of public safety capital



1 projects or bridge and roadway construction projects, or both, to the  
2 electors at an election called and held thereon. The tax imposed pursuant  
3 to this paragraph shall expire upon payment of all costs authorized in  
4 financing such projects.

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

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

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

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

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

1 an election called and held thereon.

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

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

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

22 (32) The board of county commissioners of Marion county may  
23 submit the question of imposing a countywide retailers' sales tax at the rate  
24 of 0.5% and pledging the revenue received therefrom for the purpose of  
25 financing the costs of property tax relief, economic development initiatives  
26 and the construction of public infrastructure improvements, including  
27 buildings, to the electors at an election called 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 boards,  
30 may submit the question of imposing a retailers' sales tax within such  
31 counties to the electors of such counties at an election called and held  
32 thereon, and such boards of any two or more contiguous counties shall be  
33 required to submit such question upon submission of a petition in each of  
34 such counties, signed by a number of electors of each of such counties  
35 where submitted equal in number to not less than 10% of the electors of  
36 each of such counties who voted at the last preceding general election for  
37 the office of secretary of state, or upon receiving resolutions requesting  
38 such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
39 governing body of each of one or more cities within each of such counties  
40 ~~which~~ *that* contains a population of not less than 25% of the entire  
41 population of each of such counties, or upon receiving resolutions  
42 requesting such an election passed by  $\frac{2}{3}$  of the membership of the  
43 governing body of each of one or more taxing subdivisions within each of

1 such counties—~~which~~ that levy not less than 25% of the property taxes  
2 levied by all taxing subdivisions within each of such counties.

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

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

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

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

34 Sec. 2. K.S.A. 2018 Supp. 12-189 is hereby amended to read as  
35 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
36 increments of 0.05% and in an amount not to exceed 2% for general  
37 purposes and not to exceed 1% for special purposes, which shall be  
38 determined by the governing body of the city. For any retailers' sales tax  
39 imposed by a city for special purposes, such city shall specify the purposes  
40 for which such tax is imposed. All such special purpose retailers' sales  
41 taxes imposed by a city shall expire after 10 years from the date such tax is  
42 first collected. The rate of any countywide retailers' sales tax shall be fixed  
43 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,

1 and which amount shall be determined by the board of county  
2 commissioners, except that:

3 (a) The board of county commissioners of Wabaunsee county, for the  
4 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
5 rate at 1.25%; the board of county commissioners of Osage or Reno  
6 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
7 may fix such rate at 1.25% or 1.5%; the board of county commissioners of  
8 Cherokee, Crawford, Ford, Saline, Seward, ~~Thomas~~ or Wyandotte county,  
9 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix  
10 such rate at 1.5%; the board of county commissioners of Atchison *or*  
11 *Thomas* county, for the purposes of K.S.A. 12-187(b)(2), and amendments  
12 thereto, may fix such rate at 1.5% or 1.75%; the board of county  
13 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the  
14 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
15 rate at 2%; the board of county commissioners of Marion county, for the  
16 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
17 rate at 2.5%; the board of county commissioners of Franklin, Linn and  
18 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments  
19 thereto, may fix such rate at a percentage ~~which~~ *that* is equal to the sum of  
20 the rate allowed to be imposed by the respective board of county  
21 commissioners on July 1, 2007, plus up to 1.0%; and the board of county  
22 commissioners of Brown county, for the purposes of K.S.A. 12-187(b)(2),  
23 and amendments thereto, may fix such rate at up to 2%;

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

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

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

35 (e) the board of county commissioners of Dickinson county, for the  
36 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such  
37 rate at 1.5%, and the board of county commissioners of Miami county, for  
38 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
39 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

43 (g) the board of county commissioners of Crawford or Russell county

- 1 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix  
2 such rate at 1.5%;
- 3 (h) the board of county commissioners of Franklin county, for the  
4 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such  
5 rate at 1.75%;
- 6 (i) the board of county commissioners of Douglas county, for the  
7 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,  
8 may fix such rate at 1.75%;
- 9 (j) the board of county commissioners of Jackson county, for the  
10 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such  
11 rate at 1.4%;
- 12 (k) the board of county commissioners of Sedgwick county, for the  
13 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix  
14 such rate at 2%;
- 15 (l) the board of county commissioners of Neosho county, for the  
16 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such  
17 rate at 1.0% or 1.5%;
- 18 (m) the board of county commissioners of Saline county, for the  
19 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such  
20 rate at up to 1.5%;
- 21 (n) the board of county commissioners of Harvey county, for the  
22 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such  
23 rate at 2.0%;
- 24 (o) the board of county commissioners of Atchison county, for the  
25 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such  
26 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
27 imposed by the board of county commissioners of Atchison county on the  
28 effective date of this act plus 0.25%;
- 29 (p) the board of county commissioners of Wabaunsee county, for the  
30 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such  
31 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
32 imposed by the board of county commissioners of Wabaunsee county on  
33 July 1, 2007, plus 0.5%;
- 34 (q) the board of county commissioners of Jefferson county, for the  
35 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may  
36 fix such rate at 2.25%;
- 37 (r) the board of county commissioners of Riley county, for the  
38 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
39 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
40 imposed by the board of county commissioners of Riley county on July 1,  
41 2007, plus up to 1%;
- 42 (s) the board of county commissioners of Johnson county, for the  
43 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such

1 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
2 imposed by the board of county commissioners of Johnson county on July  
3 1, 2007, plus 0.25%;

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

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

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

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

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

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

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

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

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

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

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

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

42 **(ff) the board of county commissioners of Finney county, for the**  
43 **purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix**

1 **such rate at a percentage that is equal to the sum of the rate otherwise**  
2 **allowed pursuant to this section, plus 0.3%.**

3 Any county or city levying a retailers' sales tax is hereby prohibited  
4 from administering or collecting such tax locally, but shall utilize the  
5 services of the state department of revenue to administer, enforce and  
6 collect such tax. Except as otherwise specifically provided in K.S.A. 12-  
7 189a, and amendments thereto, such tax shall be identical in its  
8 application, and exemptions therefrom, to the Kansas retailers' sales tax act  
9 and all laws and administrative rules and regulations of the state  
10 department of revenue relating to the Kansas retailers' sales tax shall apply  
11 to such local sales tax insofar as such laws and rules and regulations may  
12 be made applicable. The state director of taxation is hereby authorized to  
13 administer, enforce and collect such local sales taxes and to adopt such  
14 rules and regulations as may be necessary for the efficient and effective  
15 administration and enforcement thereof.

16 Upon receipt of a certified copy of an ordinance or resolution  
17 authorizing the levy of a local retailers' sales tax, the director of taxation  
18 shall cause such taxes to be collected within or without the boundaries of  
19 such taxing subdivision at the same time and in the same manner provided  
20 for the collection of the state retailers' sales tax. Such copy shall be  
21 submitted to the director of taxation within 30 days after adoption of any  
22 such ordinance or resolution. All moneys collected by the director of  
23 taxation under the provisions of this section shall be credited to a county  
24 and city retailers' sales tax fund which fund is hereby established in the  
25 state treasury, except that all moneys collected by the director of taxation  
26 pursuant to the authority granted in K.S.A. 12-187(b)(22), and  
27 amendments thereto, shall be credited to the Wilson county capital  
28 improvements fund. Any refund due on any county or city retailers' sales  
29 tax collected pursuant to this act shall be paid out of the sales tax refund  
30 fund and reimbursed by the director of taxation from collections of local  
31 retailers' sales tax revenue. Except for local retailers' sales tax revenue  
32 required to be deposited in the redevelopment bond fund established under  
33 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax  
34 revenue collected within any county or city pursuant to this act shall be  
35 apportioned and remitted at least quarterly by the state treasurer, on  
36 instruction from the director of taxation, to the treasurer of such county or  
37 city.

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

42 The director of taxation shall provide, upon request by a city or county  
43 clerk or treasurer or finance officer of any city or county levying a local

1 retailers' sales tax, monthly reports identifying each retailer doing business  
2 in such city or county or making taxable sales sourced to such city or  
3 county, setting forth the tax liability and the amount of such tax remitted  
4 by each retailer during the preceding month and identifying each business  
5 location maintained by the retailer and such retailer's sales or use tax  
6 registration or account number. Such report shall be made available to the  
7 clerk or treasurer or finance officer of such city or county within a  
8 reasonable time after it has been requested from the director of taxation.  
9 The director of taxation shall be allowed to assess a reasonable fee for the  
10 issuance of such report. Information received by any city or county  
11 pursuant to this section shall be confidential, and it shall be unlawful for  
12 any officer or employee of such city or county to divulge any such  
13 information in any manner. Any violation of this paragraph by a city or  
14 county officer or employee is a class A misdemeanor, and such officer or  
15 employee shall be dismissed from office. Reports of violations of this  
16 paragraph shall be investigated by the attorney general. The district  
17 attorney or county attorney and the attorney general shall have authority to  
18 prosecute violations of this paragraph.

19 Sec. 3. K.S.A. 2018 Supp. 12-187 and 12-189 are hereby repealed.

20 Sec. 4. This act shall take effect and be in force from and after its  
21 publication in the Kansas register.