

2023 Kansas Statutes

12-6003. Same; imposition of sales tax; rate; election. (a) (1) Upon the approval of the electors as provided by this act, the board of county commissioners of Shawnee county may authorize the imposition of a sales tax on all retail sales made within Shawnee county for the sole purpose of funding the acquisition, construction, improvement, equipping, operation, support, maintenance and development of the eligible recreational facilities within the county and the creation of the Gage park improvement authority to administer the proceeds of the sales tax for such purposes. The sales tax may be imposed in increments of 0.05%, except that such sales tax imposed shall not be less than 0.2% and shall not exceed 0.5%.

(2) The board of county commissioners shall determine a time for a hearing upon the question of whether there shall be the creation of a Gage park improvement authority and the imposition of a sales tax. The county clerk shall give notice of the hearing for three consecutive weeks on the county website and in a newspaper of general circulation within the county. The last publication of such notice shall be at least five days before the day of the hearing. The notice shall include a statement that the hearing is to consider the creation of a Gage park improvement authority and the imposition of a sales tax as authorized by this act. Such notice shall also provide the rate of the sales tax proposed and information that a hearing will be held by the board, including the day and the hour of the hearing and that all persons interested may appear and be heard at the hearing before the board.

(3) If, after the hearing, the board of county commissioners determines that the interests of the people of the county will be advanced by the creation of the Gage park improvement authority and the imposition of the sales tax, the board shall adopt a resolution proposing the creation of the authority and the imposition of the sales tax at the rate determined by the board for submission to the electors of the county as provided by subsection (c). The resolution shall become effective upon adoption by a majority of the electors of the county.

(b) A petition requesting the creation of the Gage park improvement authority and the imposition of the sales tax described by subsection (a)(1) within the county may be presented to the board of county commissioners. The petition shall be signed by not less than the number of qualified electors of Shawnee county equal to 5% of the electors of the county who voted at the last preceding regular county election. The petition shall be filed with the Shawnee county election office at least 60 days prior to the date of an election in an even-numbered year. Upon receipt of the petition with the required number of signatures of qualified electors, the board shall cause an election to be held as provided by subsection (c). The petition shall become effective upon submission to and adoption by a majority of the electors of the county.

(c) (1) If, at the conclusion of a public hearing, the board of county commissioners adopts a resolution as provided by subsection (a), or the board is presented with a petition as provided by subsection (b), the board shall direct the county clerk to submit a proposition to create the Gage park improvement authority and impose the sales tax as described by subsection (a)(1) to the qualified electors within the county. Such election shall be held in an even-numbered year. Notice of such election shall be published on the county website and at least once per week for two consecutive weeks in the official county newspaper. The second notice shall be published at least seven days prior to the date of the election. Any such election shall be called and held at any general election, as defined in K.S.A. 25-2502, and amendments thereto, or at a special election called for such purpose. In lieu thereof, such election may be called and held in the manner provided by K.S.A. 25-431 et seq., and amendments thereto.

(2) The proposition presented to the electors shall be in substantially the following form:

"Shall a Gage Park Improvement Authority be created and supported through the levy of a _____ (insert rate, not to be less than 0.2% or more than 0.5%) countywide sales tax to benefit Gage Park, the Topeka Zoo and Kansas Children's Discovery Center?" The county board of commissioners may place additional language on the ballot to describe the use or allocation of the funds in a manner consistent with this act.

(d) If the proposition is approved by a majority of the voters of the county voting at

such election, the Gage park improvement authority shall be created and the sales tax as described in subsection (a)(1) shall be imposed by the board of county commissioners at the rate approved by the electors. The sales tax shall be collected and distributed as provided by K.S.A. 12-6004, and amendments thereto. The sales tax shall be in effect as of the first day of the year following the election. The board shall proceed with the performance of all things necessary and incidental to the establishment of the authority. The members shall be appointed and the authority shall hold the first meeting before the first day of the year following the election, as provided in K.S.A. 12-6006, and amendments thereto.

(e) If the majority of the electors of the county reject the proposition, any subsequent resolution by the board of county commissioners adopted pursuant to subsection (a) or a petition presented to the board pursuant to subsection (b) may be resubmitted to the electors after one year from the date of the last election on any such proposition.

(f) The sales tax, or portion thereof, levied pursuant to the Gage park improvement authority act shall continue in effect until repealed in the manner provided herein for the adoption and approval of such tax.

History: L. 2022, ch. 63, § 22; July 1.