

2023 Kansas Statutes

12-6004. Same; approval of sales tax; collection; Gage park improvement sales tax fund. (a) If an election is held and the proposition is approved by a majority of the voters of the county voting at such election as provided in K.S.A. 12-6003 or 12-6005, and amendments thereto, the board of county commissioners, by resolution, shall impose a Gage park improvement authority sales tax on the selling of tangible personal property at retail or the rendering or furnishing of services that are taxable pursuant to the provisions of the Kansas retailers' sales tax act within the county for the sole purpose of financing the acquisition, construction, improvement, equipment, operation, support, maintenance and development of eligible recreational facilities within the county by the authority. The board shall provide a certified copy of the resolution to the director of taxation authorizing the levy of the sales tax approved by the voters.

(b) The Gage park improvement authority sales tax shall be in addition to and notwithstanding any limitations on the aggregate amount of the retailers' sales tax contained in K.S.A. 12-187 through 12-197, and amendments thereto. Except as otherwise provided in this act, the sales tax authorized by this section shall be administered and collected pursuant to and subject to the provisions of K.S.A. 12-187 through 12-197, and amendments thereto.

(c) Upon receipt of a certified copy of a resolution authorizing the levy of a sales tax pursuant to this section, the director of taxation shall cause such tax to be collected in the county at the same time and in the same manner provided for the collection of the state retailers' sales tax. All taxes collected under the provisions of this act shall be remitted by the secretary of revenue to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount of all taxes collected under the provisions of this act in the state treasury to the credit of the Gage park improvement authority sales tax fund, which is hereby established in the state treasury. All moneys in the Gage park improvement authority sales tax fund shall be remitted at least quarterly by the state treasurer, as directed by the secretary of revenue, to the Gage park improvement authority. The Gage park improvement authority shall administer such moneys as provided by K.S.A. 12-6007, and amendments thereto.

History: L. 2022, ch. 63, § 23; July 1.