

2023 Kansas Statutes

19-117. Limitations and procedures for exercise of home rule power of taxation or other revenue measures; resolution; notice; referendum; initiative; continuation in effect of tax or other revenue measure. (a) Where the board of county commissioners of any county by resolution proposes to levy for revenue purposes any tax, excise, fee, charge or other exaction other than permit fees or license fees for regulatory purposes, a procedure for the levy of which is not otherwise prescribed by enactment of the legislature, such resolution shall require a two-thirds (2/3) vote of the members of the board and shall be published once each week for two (2) consecutive weeks in the official county newspaper.

No such resolution shall take effect until sixty (60) days after its final publication, and if within sixty (60) days of its final publication a petition signed by not less than five percent (5%) of the qualified electors of the county shall be filed with the county election officer demanding that such resolution be submitted to a vote of the electors, it shall not take effect until submitted to a referendum and approved by a majority of the electors voting thereon. The board of county commissioners of any county may submit any resolution providing for such levy to a referendum without petition. Resolutions authorizing such levies submitted to referendum without petition may be passed by a majority vote of the board of county commissioners and shall be published once in the official county newspaper.

(b) Any county election called under the provisions of this act shall be called within thirty (30) days and held within ninety (90) days after the filing of a petition demanding such election. The board of county commissioners shall pass a resolution calling the election and fixing the date, which resolution shall be published once in the official county newspaper. The sufficiency of the number of signers of any petition filed under this act shall be determined by the county election officer. Every election held under this act shall be conducted by the county election officer. The county election officer shall publish a notice of such election once each week for three (3) consecutive weeks in the official county newspaper, the first publication to be not less than twenty-one (21) days prior to such election. Said notice shall state the time of the election and the proposition which shall appear on the ballot. The proposition shall be: "Shall revenue resolution No. ___ entitled (title of resolution) take effect?"

(c) The board of county commissioners shall be required to submit to a referendum the question of levying any tax or other revenue measure, authorized by the provisions of this act or other enactment referring to this act, upon the receipt of a petition signed by not less than five percent (5%) of the qualified electors of such county, or upon receiving resolutions requesting such an election passed by the governing body of each of one or more cities within such county which contains a population of not less than twenty-five percent (25%) of the entire population of the county. If a majority of the electors voting thereon at such election shall approve the proposed tax or other revenue measure, the board of county commissioners of such county shall then provide by resolution for the levy of such tax or other revenue measure. An election held under the provisions of this section shall be scheduled and conducted in the same manner as if a resolution was being submitted to the electors, except that the proposition shall state the nature of the tax or revenue measure, the proposed rate and the date it would take effect.

(d) Any county tax or other revenue measure adopted under the provisions of this section shall continue in effect until amended or repealed by a resolution of the board of county commissioners which has also been adopted under the provisions of this section.

History: L. 1977, ch. 56, § 5; May 13.