AN ACT concerning taxation; relating to countywide retailers' sale tax; authority for Douglas county; amending K.S.A. 2010 Supp. 12-187 and repealing the existing section.

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

Section 1. K.S.A. 2010 Supp. 12-187 is hereby amended to read as follows: 12-187. (a) No city shall impose a retailers' sales tax under the provisions of this act without the governing body of such city having first submitted such proposition to and having received the approval of a majority of the electors of the city voting thereon at an election called and held therefor. The governing body of any city may submit the question of imposing a retailers' sales tax and the governing body shall be required to submit the question upon submission of a petition signed by electors of such city equal in number to not less than 10% of the electors of such city.

(b) (1) The board of county commissioners of any county may submit the question of imposing a countywide retailers' sales tax to the electors at an election called and held thereon, and any such board shall be required to submit the question upon submission of a petition signed by electors of such county equal in number to not less than 10% of the electors of such county who voted at the last preceding general election for the office of secretary of state, or upon receiving resolutions requesting such an election passed by not less than 2/3 of the membership of the governing body of each of one or more cities within such county which contains a population of not less than 25% of the entire population of the county, or upon receiving resolutions requesting such an election passed by 2/3 of the membership of the governing body of each of one or more taxing subdivisions within such county which levy not less than 25% of the property taxes levied by all taxing subdivisions within the county.

(2) The board of county commissioners of Anderson, Atchison, Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson and Wyandotte counties may submit the question of imposing a countywide retailers' sales tax and pledging the revenue received
therefrom for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire when sales tax sufficient to pay all of the costs incurred in the financing of such facility has been collected by retailers as determined by the secretary of revenue. Nothing in this paragraph shall be construed to allow the rate of tax imposed by Butler, Chase, Cowley, Lyon, Montgomery, Neosho, Riley, Sumner or Wilson county pursuant to this paragraph to exceed or be imposed at any rate other than the rates prescribed in K.S.A. 12-189, and amendments thereto.

(3) (A) Except as otherwise provided in this paragraph, the result of the election held on November 8, 1988, on the question submitted by the board of county commissioners of Jackson county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be expended solely for the purpose of financing the Banner Creek reservoir project. The tax imposed pursuant to this paragraph shall take effect on the effective date of this act and shall expire not later than five years after such date.

(B) The result of the election held on November 8, 1994, on the question submitted by the board of county commissioners of Ottawa county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be expended solely for the purpose of financing the erection, construction and furnishing of a law enforcement center and jail facility.

(C) Except as otherwise provided in this paragraph, the result of the election held on November 2, 2004, on the question submitted by the board of county commissioners of Sedgwick county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be used only to pay the costs of: (i) Acquisition of a site and constructing and equipping thereon a new regional events center, associated parking and infrastructure improvements and related appurtenances thereto, to be located in the downtown area of the city of Wichita, Kansas, (the "downtown arena"); (ii) design for the Kansas coliseum complex and construction of improvements to the pavilions; and (iii) establishing an operating and maintenance reserve for the downtown arena and the Kansas coliseum complex. The tax imposed pursuant to this paragraph shall commence on July 1, 2005, and shall terminate not later than 30 months after the commencement thereof.

(D) Except as otherwise provided in this paragraph, the result of the election held on August 5, 2008, on the question submitted by the board
of county commissioners of Lyon county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be expended for the purposes of *ad valorem* tax reduction and capital outlay. The tax imposed pursuant to this paragraph shall terminate not later than five years after the commencement thereof.

(E) Except as otherwise provided in this paragraph, the result of the election held on August 5, 2008, on the question submitted by the board of county commissioners of Rawlins county for the purpose of increasing its countywide retailers' sales tax by .75% is hereby declared valid, and the revenue received therefrom by the county shall be expended for the purposes of financing the costs of a swimming pool. The tax imposed pursuant to this paragraph shall terminate not later than 15 years after the commencement thereof or upon payment of all costs authorized pursuant to this paragraph in the financing of such project.

(F) The result of the election held on December 1, 2009, on the question submitted by the board of county commissioners of Chautauqua county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received from such tax by the county shall be expended for the purposes of financing the costs of constructing, furnishing and equipping a county jail and law enforcement center and necessary improvements appurtenant to such jail and law enforcement center. Any tax imposed pursuant to authority granted in this paragraph shall terminate upon payment of all costs authorized pursuant to this paragraph incurred in the financing of the project described in this paragraph.

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

(5) The board of county commissioners of any county may submit
the question of imposing a retailers' sales tax at the rate of .25%, .5%, .
75% or 1% and pledging the revenue received therefrom for the purpose
of financing the provision of health care services, as enumerated in the
question, to the electors at an election called and held thereon. Whenever
any county imposes a tax pursuant to this paragraph, any tax imposed
pursuant to paragraph (2) of subsection (a) by any city located in such
county shall expire upon the effective date of the imposition of the
countywide tax, and thereafter the state treasurer shall remit to each such
city that portion of the countywide tax revenue collected by retailers
within such city as certified by the director of taxation. The tax imposed
pursuant to this paragraph shall be deemed to be in addition to the rate
limitations prescribed in K.S.A. 12-189, and amendments thereto. As
used in this paragraph, health care services shall include but not be
limited to the following: Local health departments, city or county
hospitals, city or county nursing homes, preventive health care services
including immunizations, prenatal care and the postponement of entry
into nursing homes by home care services, mental health services,
indigent health care, physician or health care worker recruitment, health
education, emergency medical services, rural health clinics, integration of
health care services, home health services and rural health networks.

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

(7) The board of county commissioners of Clay, Dickinson and
Miami county may submit the question of imposing a countywide
retailers' sales tax at the rate of .50% in the case of Clay and Dickinson
county and at a rate of up to 1% in the case of Miami county, and
pledging the revenue received therefrom for the purpose of financing the
costs of roadway construction and improvement to the electors at an
election called and held thereon. Except as otherwise provided, the tax
imposed pursuant to this paragraph shall expire after five years from the
date such tax is first collected. The result of the election held on
November 2, 2004, on the question submitted by the board of county
commissioners of Miami county for the purpose of extending for an
additional five-year period the countywide retailers' sales tax imposed
pursuant to this subsection in Miami county is hereby declared valid. The
countywide retailers' sales tax imposed pursuant to this subsection in
Clay and Miami county may be extended or reenacted for additional five-
year periods upon the board of county commissioners of Clay and Miami
county submitting such question to the electors at an election called and
held thereon for each additional five-year period as provided by law.

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

(9) The board of county commissioners of Cowley, Crawford,
Russell and Woodson county may submit the question of imposing a
countywide retailers' sales tax at the rate of .5% in the case of Crawford,
Russell and Woodson county and at a rate of up to .25%, in the case of
Cowley county and pledging the revenue received therefrom for the
purpose of financing economic development initiatives or public
infrastructure projects. The tax imposed pursuant to this paragraph shall
expire after five years from the date such tax is first collected.

(10) The board of county commissioners of Franklin county may
submit the question of imposing a countywide retailers' sales tax at the
rate of .25% and pledging the revenue received therefrom for the purpose
of financing recreational facilities. The tax imposed pursuant to this
paragraph shall expire upon payment of all costs authorized in financing
such facilities.

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

(12) The board of county commissioners of Shawnee county may
submit the question of imposing a countywide retailers' sales tax at the
rate of .25% and pledging the revenue received therefrom to the city of
Topeka for the purpose of financing the costs of rebuilding the Topeka
boulevard bridge and other public infrastructure improvements associated
with such project to the electors at an election called and held thereon.
The tax imposed pursuant to this paragraph shall expire upon payment of
all costs authorized in financing such project.

(13) The board of county commissioners of Jackson county may
submit the question of imposing a countywide retailers' sales tax at a rate
of .4% and pledging the revenue received therefrom as follows: 50% of
such revenues for the purpose of financing for economic development
initiatives; and 50% of such revenues for the purpose of financing public
infrastructure projects to the electors at an election called and held
thereon. The tax imposed pursuant to this paragraph shall expire after
seven years from the date such tax is first collected.

(14) The board of county commissioners of Neosho county may
submit the question of imposing a countywide retailers' sales tax at the
rate of .5% and pledging the revenue received therefrom for the purpose
of financing the costs of roadway construction and improvement to the
electors at an election called and held thereon. The tax imposed pursuant
to this paragraph shall expire upon payment of all costs authorized
pursuant to this paragraph in the financing of such project.

(15) The board of county commissioners of Saline county may
submit the question of imposing a countywide retailers' sales tax at the
rate of up to .5% and pledging the revenue received therefrom for the
purpose of financing the costs of construction and operation of an expo
center to the electors at an election called and held thereon. The tax
imposed pursuant to this paragraph shall expire after five years from the
date such tax is first collected.

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

(17) The board of county commissioners of Atchison county may
submit the question of imposing a countywide retailers' sales tax at the
rate of .25% and pledging the revenue received therefrom for the purpose
of financing the costs of construction and maintenance of sports and
recreational facilities to the electors at an election called and held thereon.
The tax imposed pursuant to this paragraph shall expire upon payment of
all costs authorized in financing such facilities.

(18) The board of county commissioners of Wabaunsee county may
submit the question of imposing a countywide retailers' sales tax at the
rate of .5% and pledging the revenue received therefrom for the purpose
of financing the costs of bridge and roadway construction and
improvement to the electors at an election called and held thereon. The
tax imposed pursuant to this paragraph shall expire after 15 years from
the date such tax is first collected.

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

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

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

(22) The board of county commissioners of Wilson county may
submit the question of imposing a countywide retailers' sales tax at the
rate of up to 1% and pledging the revenue received therefrom for the
purpose of financing the costs of roadway construction and improvements
to federal highways, the development of a new industrial park and other
HB 2366

(23) The board of county commissioners of Butler county may submit the question of imposing a countywide retailers' sales tax at the rate of either .25%, .5%, .75% or 1% and pledging the revenue received therefrom for the purpose of financing the costs of public safety capital projects or bridge and roadway construction projects, or both, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized pursuant to this paragraph in the financing of such project or projects.

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

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

(26) The board of county commissioners of Pottawatomie county may submit the question of imposing a countywide retailers' sales tax at the rate of up to .5% and pledging the revenue received therefrom for the purpose of financing the costs of construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility, or public infrastructure improvements, or both, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing such project or projects.

(27) The board of county commissioners of Kingman county may submit the question of imposing a countywide retailers' sales tax at the rate of .25%, .5%, .75% or 1% and pledging the revenue received therefrom for the purpose of financing the costs of constructing and
furnishing a law enforcement center and jail facility and the costs of
roadway and bridge improvements to the electors at an election called
and held thereon. The tax imposed pursuant to this paragraph shall expire
not later than 20 years from the date such tax is first collected.

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

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

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

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

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

Sec. 2. K.S.A. 2010 Supp. 12-187 is hereby repealed.

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