

SENATE BILL No. 280

By Committee on Federal and State Affairs

3-12

1 AN ACT concerning sales taxation; relating to countywide retailers' sales
2 tax, authority for Thomas county *and Bourbon county*; amending
3 K.S.A. 2014 Supp. 12-187 ~~and~~, 12-189 *and 12-192* and repealing the
4 existing sections.
5

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

7 Section 1. K.S.A. 2014 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 contains a population
25 of not less than 25% of the entire population of the county, or upon
26 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 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 (4) The board of county commissioners of Finney and Ford counties
26 may submit the question of imposing a countywide retailers' sales tax at
27 the rate of 0.25% and pledging the revenue received therefrom for the
28 purpose of financing all or any portion of the cost to be paid by Finney or
29 Ford county for construction of highway projects identified as system
30 enhancements under the provisions of ~~paragraph (5) of subsection (b) of~~
31 K.S.A. 68-2314(b)(5), and amendments thereto, to the electors at an
32 election called and held thereon. Such election shall be called and held in
33 the manner provided by the general bond law. The tax imposed pursuant to
34 this paragraph shall expire upon the payment of all costs authorized
35 pursuant to this paragraph in the financing of such highway projects.
36 Nothing in this paragraph shall be construed to allow the rate of tax
37 imposed by Finney or Ford county pursuant to this paragraph to exceed the
38 maximum rate prescribed in K.S.A. 12-189, and amendments thereto. If
39 any funds remain upon the payment of all costs authorized pursuant to this
40 paragraph in the financing of such highway projects in Finney county, the
41 state treasurer shall remit such funds to the treasurer of Finney county and
42 upon receipt of such moneys shall be deposited to the credit of the county
43 road and bridge fund. If any funds remain upon the payment of all costs

1 authorized pursuant to this paragraph in the financing of such highway
2 projects in Ford county, the state treasurer shall remit such funds to the
3 treasurer of Ford county and upon receipt of such moneys shall be
4 deposited to the credit of the county road and bridge fund.

5 (5) The board of county commissioners of any county may submit the
6 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
7 0.75% or 1% and pledging the revenue received therefrom for the purpose
8 of financing the provision of health care services, as enumerated in the
9 question, to the electors at an election called and held thereon. Whenever
10 any county imposes a tax pursuant to this paragraph, any tax imposed
11 pursuant to ~~paragraph (2) of subsection (a)(2)~~ by any city located in such
12 county shall expire upon the effective date of the imposition of the
13 countywide tax, and thereafter the state treasurer shall remit to each such
14 city that portion of the countywide tax revenue collected by retailers
15 within such city as certified by the director of taxation. The tax imposed
16 pursuant to this paragraph shall be deemed to be in addition to the rate
17 limitations prescribed in K.S.A. 12-189, and amendments thereto. As used
18 in this paragraph, health care services shall include, but not be limited to,
19 the following: Local health departments, city or county hospitals, city or
20 county nursing homes, preventive health care services including
21 immunizations, prenatal care and the postponement of entry into nursing
22 homes by home care services, mental health services, indigent health care,
23 physician or health care worker recruitment, health education, emergency
24 medical services, rural health clinics, integration of health care services,
25 home health services and rural health networks.

26 (6) The board of county commissioners of Allen county may submit
27 the question of imposing a countywide retailers' sales tax at the rate of
28 0.5% and pledging the revenue received therefrom for the purpose of
29 financing the costs of operation and construction of a solid waste disposal
30 area or the modification of an existing landfill to comply with federal
31 regulations to the electors at an election called and held thereon. The tax
32 imposed pursuant to this paragraph shall expire upon the payment of all
33 costs incurred in the financing of the project undertaken. Nothing in this
34 paragraph shall be construed to allow the rate of tax imposed by Allen
35 county pursuant to this paragraph to exceed or be imposed at any rate other
36 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

37 (7) The board of county commissioners of Clay, Dickinson and
38 Miami county may submit the question of imposing a countywide retailers'
39 sales tax at the rate of 0.50% in the case of Clay and Dickinson county and
40 at a rate of up to 1% in the case of Miami county, and pledging the revenue
41 received therefrom for the purpose of financing the costs of roadway
42 construction and improvement to the electors at an election called and held
43 thereon. Except as otherwise provided, the tax imposed pursuant to this

1 paragraph shall expire after five years from the date such tax is first
2 collected. The result of the election held on November 2, 2004, on the
3 question submitted by the board of county commissioners of Miami
4 county for the purpose of extending for an additional five-year period the
5 countywide retailers' sales tax imposed pursuant to this subsection in
6 Miami county is hereby declared valid. The countywide retailers' sales tax
7 imposed pursuant to this subsection in Clay and Miami county may be
8 extended or reenacted for additional five-year periods upon the board of
9 county commissioners of Clay and Miami county submitting such question
10 to the electors at an election called and held thereon for each additional
11 five-year period as provided by law.

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

19 (9) The board of county commissioners of Cowley, Crawford, Russell
20 and Woodson county may submit the question of imposing a countywide
21 retailers' sales tax at the rate of 0.5% in the case of Crawford, Russell and
22 Woodson county and at a rate of up to 0.25%, in the case of Cowley
23 county and pledging the revenue received therefrom for the purpose of
24 financing economic development initiatives or public infrastructure
25 projects. The tax imposed pursuant to this paragraph shall expire after five
26 years from the date such tax is first collected.

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

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

38 (12) The board of county commissioners of Shawnee county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.25% and pledging the revenue received therefrom to the city of
41 Topeka for the purpose of financing the costs of rebuilding the Topeka
42 boulevard bridge and other public infrastructure improvements associated
43 with such project to the electors at an election called and held thereon. The

1 tax imposed pursuant to this paragraph shall expire upon payment of all
2 costs authorized in financing such project.

3 (13) The board of county commissioners of Jackson county may
4 submit the question of imposing a countywide retailers' sales tax at a rate
5 of 0.4% and pledging the revenue received therefrom as follows: 50% of
6 such revenues for the purpose of financing for economic development
7 initiatives; and 50% of such revenues for the purpose of financing public
8 infrastructure projects to the electors at an election called and held thereon.
9 The tax imposed pursuant to this paragraph shall expire after seven years
10 from the date such tax is first collected. The board of county
11 commissioners of Jackson county may submit the question of imposing a
12 countywide retailers' sales tax at a rate of 0.4% which such tax shall take
13 effect after the expiration of the tax imposed pursuant to this paragraph
14 prior to the effective date of this act, and pledging the revenue received
15 therefrom for the purpose of financing public infrastructure projects to the
16 electors at an election called and held thereon. Such tax shall expire after
17 seven years from the date such tax is first collected.

18 (14) The board of county commissioners of Neosho county may
19 submit the question of imposing a countywide retailers' sales tax at the rate
20 of 0.5% and pledging the revenue received therefrom for the purpose of
21 financing the costs of roadway construction and improvement to the
22 electors at an election called and held thereon. The tax imposed pursuant
23 to this paragraph shall expire upon payment of all costs authorized
24 pursuant to this paragraph in the financing of such project.

25 (15) The board of county commissioners of Saline county may
26 submit the question of imposing a countywide retailers' sales tax at the rate
27 of up to 0.5% and pledging the revenue received therefrom for the purpose
28 of financing the costs of construction and operation of an expo center to
29 the electors at an election called and held thereon. The tax imposed
30 pursuant to this paragraph shall expire after five years from the date such
31 tax is first collected.

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

38 (17) The board of county commissioners of Atchison county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.25% and pledging the revenue received therefrom for the purpose of
41 financing the costs of construction and maintenance of sports and
42 recreational facilities to the electors at an election called and held thereon.
43 The tax imposed pursuant to this paragraph shall expire upon payment of

1 all costs authorized in financing such facilities.

2 (18) The board of county commissioners of Wabaunsee county may
3 submit the question of imposing a countywide retailers' sales tax at the rate
4 of 0.5% and pledging the revenue received therefrom for the purpose of
5 financing the costs of bridge and roadway construction and improvement
6 to the electors at an election called and held thereon. The tax imposed
7 pursuant to this paragraph shall expire after 15 years from the date such
8 tax is first collected.

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

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

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

41 (22) The board of county commissioners of Wilson county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of up to 1% and pledging the revenue received therefrom for the purpose

1 of financing the costs of roadway construction and improvements to
2 federal highways, the development of a new industrial park and other
3 public infrastructure improvements to the electors at an election called and
4 held thereon. The tax imposed pursuant to this paragraph shall expire upon
5 payment of all costs authorized pursuant to this paragraph in the financing
6 of such project or projects.

7 (23) The board of county commissioners of Butler county may
8 submit the question of imposing a countywide retailers' sales tax at the rate
9 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
10 therefrom for the purpose of financing the costs of public safety capital
11 projects or bridge and roadway construction projects, or both, 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 in
14 financing such projects.

15 (24) The board of county commissioners of Barton 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 roadway and bridge construction and
19 improvement and infrastructure development and improvement to the
20 electors at an election called and held thereon. The tax imposed pursuant
21 to this paragraph shall expire after 10 years from the date such tax is first
22 collected.

23 (25) The board of county commissioners of Jefferson 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 purpose of
26 financing the costs of the county's obligation as participating employer to
27 make employer contributions and other required contributions to the
28 Kansas public employees retirement system for eligible employees of the
29 county who are members of the Kansas police and firemen's retirement
30 system, to the electors at an election called and held thereon. The tax
31 imposed pursuant to this paragraph shall expire upon payment of all costs
32 authorized in financing such purpose.

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

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

1 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
2 therefrom for the purpose of financing the costs of constructing and
3 furnishing a law enforcement center and jail facility and the costs of
4 roadway and bridge improvements to the electors at an election called and
5 held thereon. The tax imposed pursuant to this paragraph shall expire not
6 later than 20 years from the date such tax is first collected.

7 (28) The board of county commissioners of Edwards county may
8 submit the question of imposing a countywide retailers' sales tax at the rate
9 of 0.375% and pledging the revenue therefrom for the purpose of
10 financing the costs of economic development initiatives to the electors at
11 an election called and held thereon.

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

19 ***(30) The board of county commissioners of Bourbon county may***
20 ***submit the question of imposing a countywide retailers' sales tax at the***
21 ***rate of up to 1% and pledging the revenue received therefrom for the***
22 ***purpose of financing the costs of constructing, furnishing and operating***
23 ***a law enforcement center or jail facility or both to the electors at an***
24 ***election called and held thereon.***

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

43 (d) Any city retailers' sales tax being levied by a city prior to July 1,

1 2006, shall continue in effect until repealed in the manner provided herein
2 for the adoption and approval of such tax or until repealed by the adoption
3 of an ordinance for such repeal. Any countywide retailers' sales tax in the
4 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect
5 until repealed in the manner provided herein for the adoption and approval
6 of such tax.

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

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

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

31 Sec. 2. K.S.A. 2014 Supp. 12-189 is hereby amended to read as
32 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
33 increments of 0.05% and in an amount not to exceed 2% for general
34 purposes and not to exceed 1% for special purposes which shall be
35 determined by the governing body of the city. For any retailers' sales tax
36 imposed by a city for special purposes, such city shall specify the purposes
37 for which such tax is imposed. All such special purpose retailers' sales
38 taxes imposed by a city shall expire after 10 years from the date such tax is
39 first collected. The rate of any countywide retailers' sales tax shall be fixed
40 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
41 and which amount shall be determined by the board of county
42 commissioners, except that:

43 (a) The board of county commissioners of Wabaunsee county, for the

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

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

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

31 (d) the board of county commissioners of any county for the purposes
32 of ~~paragraph (5) of subsection (b) of K.S.A. 12-187(b)(5)~~, and
33 amendments thereto, may fix such rate at a percentage which is equal to
34 the sum of the rate allowed to be imposed by a board of county
35 commissioners on the effective date of this act plus 0.25%, 0.5%, 0.75% or
36 1%, as the case requires;

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

43 (f) the board of county commissioners of Sherman county, for the

- 1 purposes of ~~paragraph (8) of subsection (b) of K.S.A. 12-187(b)(8)~~, and
2 amendments thereto, may fix such rate at 2.25%;
- 3 (g) the board of county commissioners of Crawford or Russell county
4 for the purposes of ~~paragraph (9) of subsection (b) of K.S.A. 12-187(b)(9)~~,
5 and amendments thereto, may fix such rate at 1.5%;
- 6 (h) the board of county commissioners of Franklin county, for the
7 purposes of ~~paragraph (10) of subsection (b) of K.S.A. 12-187(b)(10)~~, and
8 amendments thereto, may fix such rate at 1.75%;
- 9 (i) the board of county commissioners of Douglas county, for the
10 purposes of ~~paragraph (11) of subsection (b) of K.S.A. 12-187(b)(11)~~, and
11 amendments thereto, may fix such rate at 1.25%;
- 12 (j) the board of county commissioners of Jackson county, for the
13 purposes of ~~subsection (b)(13) of K.S.A. 12-187(b)(13)~~, and amendments
14 thereto, may fix such rate at 1.4%;
- 15 (k) the board of county commissioners of Sedgwick county, for the
16 purposes of ~~paragraph (3)(C) of subsection (b) of K.S.A. 12-187(b)(3)(C)~~,
17 and amendments thereto, may fix such rate at 2%;
- 18 (l) the board of county commissioners of Neosho county, for the
19 purposes of ~~paragraph (14) of subsection (b) of K.S.A. 12-187(b)(14)~~, and
20 amendments thereto, may fix such rate at 1.0% or 1.5%;
- 21 (m) the board of county commissioners of Saline county, for the
22 purposes of ~~paragraph (15) of subsection (b) of K.S.A. 12-187(b)(15)~~, and
23 amendments thereto, may fix such rate at up to 1.5%;
- 24 (n) the board of county commissioners of Harvey county, for the
25 purposes of ~~paragraph (16) of subsection (b) of K.S.A. 12-187(b)(16)~~, and
26 amendments thereto, may fix such rate at 2.0%;
- 27 (o) the board of county commissioners of Atchison county, for the
28 purpose of ~~paragraph (17) of subsection (b) of K.S.A. 12-187(b)(17)~~, and
29 amendments thereto, may fix such rate at a percentage which is equal to
30 the sum of the rate allowed to be imposed by the board of county
31 commissioners of Atchison county on the effective date of this act plus
32 0.25%;
- 33 (p) the board of county commissioners of Wabaunsee county, for the
34 purpose of ~~paragraph (18) of subsection (b) of K.S.A. 12-187(b)(18)~~, and
35 amendments thereto, may fix such rate at a percentage which is equal to
36 the sum of the rate allowed to be imposed by the board of county
37 commissioners of Wabaunsee county on July 1, 2007, plus 0.5%;
- 38 (q) the board of county commissioners of Jefferson county, for the
39 purpose of ~~paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187(b)~~
40 ~~(19) and (25)~~, and amendments thereto, may fix such rate at 2.25%;
- 41 (r) the board of county commissioners of Riley county, for the
42 purpose of ~~paragraph (20) of subsection (b) of K.S.A. 12-187(b)(20)~~, and
43 amendments thereto, may fix such rate at a percentage which is equal to

1 the sum of the rate allowed to be imposed by the board of county
2 commissioners of Riley county on July 1, 2007, plus up to 1%;

3 (s) the board of county commissioners of Johnson county for the
4 purposes of ~~paragraph (21) of subsection (b) of K.S.A. 12-187(b)(21)~~, and
5 amendments thereto, may fix such rate at a percentage which is equal to
6 the sum of the rate allowed to be imposed by the board of county
7 commissioners of Johnson county on July 1, 2007, plus 0.25%;

8 (t) the board of county commissioners of Wilson county for the
9 purposes of ~~paragraph (22) of subsection (b) of K.S.A. 12-187(b)(22)~~, and
10 amendments thereto, may fix such rate at up to 2%;

11 (u) the board of county commissioners of Butler county for the
12 purposes of ~~paragraph (23) of subsection (b) of K.S.A. 12-187(b)(23)~~, and
13 amendments thereto, may fix such rate at a percentage which is equal to
14 the sum of the rate otherwise allowed pursuant to this section, plus 0.25%,
15 0.5%, 0.75% or 1%;

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

19 (w) the board of county commissioners of Lyon county, for the
20 purposes of ~~paragraph (3)(D) of subsection (b) of K.S.A. 12-187(b)(3)(D)~~,
21 and amendments thereto, may fix such rate at 1.5%;

22 (x) the board of county commissioners of Rawlins county, for the
23 purposes of ~~paragraph (3)(E) of subsection (b) of K.S.A. 12-187(b)(3)(E)~~,
24 and amendments thereto, may fix such rate at 1.75%;

25 (y) the board of county commissioners of Chautauqua county, for the
26 purposes of ~~paragraph (3)(F) of subsection (b) of K.S.A. 12-187(b)(3)(F)~~,
27 and amendments thereto, may fix such rate at 2.0%;

28 (z) the board of county commissioners of Pottawatomie county, for
29 the purposes of ~~paragraph (26) of subsection (b) of K.S.A. 12-187(b)(26)~~,
30 and amendments thereto, may fix such rate at up to 1.5%;

31 (aa) the board of county commissioners of Kingman county, for the
32 purposes of ~~paragraph (27) of subsection (b) of K.S.A. 12-187(b)(27)~~, and
33 amendments thereto, may fix such rate at a percentage which is equal to
34 the sum of the rate otherwise allowed pursuant to this section, plus 0.25%,
35 0.5%, 0.75%, or 1%;

36 (bb) the board of county commissioners of Edwards county, for the
37 purposes of ~~paragraph (28) of subsection (b) of K.S.A. 12-187(b)(28)~~, and
38 amendments thereto, may fix such rate at 1.375%; ~~and~~

39 (cc) the board of county commissioners of Rooks county, for the
40 purposes of ~~paragraph (29) of subsection (b) of K.S.A. 12-187(b)(29)~~, and
41 amendments thereto, may fix such rate at up to 1.5%; *and*

42 *(dd) the board of county commissioners of Bourbon county, for the*
43 *purposes of K.S.A. 12-187(b)(30), and amendments thereto, may fix*

1 ***such rate at up to 2%.***

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

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

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

41 The director of taxation shall provide, upon request by a city or county
42 clerk or treasurer or finance officer of any city or county levying a local
43 retailers' sales tax, monthly reports identifying each retailer doing business

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

18 ***Sec. 3. K.S.A. 2014 Supp. 12-192 is hereby amended to read as***
19 ***follows: 12-192. (a) Except as otherwise provided by subsection (b), (d)***
20 ***or (h), all revenue received by the director of taxation from a countywide***
21 ***retailers' sales tax shall be apportioned among the county and each city***
22 ***located in such county in the following manner: (1) One-half of all***
23 ***revenue received by the director of taxation shall be apportioned among***
24 ***the county and each city located in such county in the proportion that***
25 ***the total tangible property tax levies made in such county in the***
26 ***preceding year for all funds of each such governmental unit bear to the***
27 ***total of all such levies made in the preceding year; and (2) one-half of***
28 ***all revenue received by the director of taxation from such countywide***
29 ***retailers' sales tax shall be apportioned among the county and each city***
30 ***located in such county, first to the county that portion of the revenue***
31 ***equal to the proportion that the population of the county residing in the***
32 ***unincorporated area of the county bears to the total population of the***
33 ***county, and second to the cities in the proportion that the population of***
34 ***each city bears to the total population of the county, except that no***
35 ***persons residing within the Fort Riley military reservation shall be***
36 ***included in the determination of the population of any city located***
37 ***within Riley county. All revenue apportioned to a county shall be paid to***
38 ***its county treasurer and shall be credited to the general fund of the***
39 ***county.***

40 ***(b) (1) In lieu of the apportionment formula provided in subsection***
41 ***(a), all revenue received by the director of taxation from a countywide***
42 ***retailers' sales tax imposed within Johnson county at the rate of 0.75%,***
43 ***1% or 1.25% after July 1, 2007, shall be apportioned among the county***

1 *and each city located in such county in the following manner: (A) The*
2 *revenue received from the first 0.5% rate of tax shall be apportioned in*
3 *the manner prescribed by subsection (a); and (B) the revenue received*
4 *from the rate of tax exceeding 0.5% shall be apportioned as follows: (i)*
5 *One-fourth shall be apportioned among the county and each city located*
6 *in such county in the proportion that the total tangible property tax*
7 *levies made in such county in the preceding year for all funds of each*
8 *such governmental unit bear to the total of all such levies made in the*
9 *preceding year; (ii) one-fourth shall be apportioned among the county*
10 *and each city located in such county, first to the county that portion of*
11 *the revenue equal to the proportion that the population of the county*
12 *residing in the unincorporated area of the county bears to the total*
13 *population of the county, and second to the cities in the proportion that*
14 *the population of each city bears to the total population of the county;*
15 *and (iii) one-half shall be retained by the county for its sole use and*
16 *benefit.*

17 *(2) In lieu of the apportionment formula provided in subsection (a),*
18 *all money received by the director of taxation from a countywide sales*
19 *tax imposed within Montgomery county pursuant to the election held on*
20 *November 8, 1994, shall be remitted to and shall be retained by the*
21 *county and expended only for the purpose for which the revenue*
22 *received from the tax was pledged. All revenue apportioned and paid*
23 *from the imposition of such tax to the treasurer of any city prior to the*
24 *effective date of this act shall be remitted to the county treasurer and*
25 *expended only for the purpose for which the revenue received from the*
26 *tax was pledged.*

27 *(3) In lieu of the apportionment formula provided in subsection (a),*
28 *on and after the effective date of this act, all moneys received by the*
29 *director of taxation from a countywide retailers' sales tax imposed*
30 *within Phillips county pursuant to the election held on September 20,*
31 *2005, shall be remitted to and shall be retained by the county and*
32 *expended only for the purpose for which the revenue received from the*
33 *tax was pledged.*

34 *(c) (1) Except as otherwise provided by paragraph (2) of this*
35 *subsection, for purposes of subsections (a) and (b), the term "total*
36 *tangible property tax levies" means the aggregate dollar amount of tax*
37 *revenue derived from ad valorem tax levies applicable to all tangible*
38 *property located within each such city or county. The ad valorem*
39 *property tax levy of any county or city district entity or subdivision shall*
40 *be included within this term if the levy of any such district entity or*
41 *subdivision is applicable to all tangible property located within each*
42 *such city or county.*

43 *(2) For the purposes of subsections (a) and (b), any ad valorem*

1 *property tax levied on property located in a city in Johnson county for*
2 *the purpose of providing fire protection service in such city shall be*
3 *included within the term "total tangible property tax levies" for such city*
4 *regardless of its applicability to all tangible property located within each*
5 *such city. If the tax is levied by a district which extends across city*
6 *boundaries, for purposes of this computation, the amount of such levy*
7 *shall be apportioned among each city in which such district extends in*
8 *the proportion that such tax levied within each city bears to the total tax*
9 *levied by the district.*

10 *(d) (1) All revenue received from a countywide retailers' sales tax*
11 *imposed pursuant to paragraphs (2), (3)(C), (3)(F), (6), (7), (8), (9), (12),*
12 *(14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28) and (29)*
13 *of subsection (b) of K.S.A. 12-187(b)(2), (3)(C), (3)(F), (6), (7), (8), (9),*
14 *(12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28), (29)*
15 *and (30), and amendments thereto, shall be remitted to and shall be*
16 *retained by the county and expended only for the purpose for which the*
17 *revenue received from the tax was pledged.*

18 *(2) Except as otherwise provided in paragraph (5) of subsection (b)*
19 *of K.S.A. 12-187(b)(5), and amendments thereto, all revenues received*
20 *from a countywide retailers' sales tax imposed pursuant to paragraph (5)*
21 *of subsection (b) of K.S.A. 12-187(b)(5), and amendments thereto, shall*
22 *be remitted to and shall be retained by the county and expended only for*
23 *the purpose for which the revenue received from the tax was pledged.*

24 *(3) All revenue received from a countywide retailers' sales tax*
25 *imposed pursuant to paragraph (26) of subsection (b) of K.S.A. 12-187(b)*
26 *(26), and amendments thereto, shall be remitted to and shall be retained*
27 *by the county and expended only for the purpose for which the revenue*
28 *received from the tax was pledged unless the question of imposing a*
29 *countywide retailers' sales tax authorized by paragraph (26) of subsection*
30 *(b) of K.S.A. 12-187(b)(26), and amendments thereto, includes the*
31 *apportionment of revenue prescribed in subsection (a).*

32 *(e) All revenue apportioned to the several cities of the county shall*
33 *be paid to the respective treasurers thereof and deposited in the general*
34 *fund of the city. Whenever the territory of any city is located in two or*
35 *more counties and any one or more of such counties do not levy a*
36 *countywide retailers' sales tax, or whenever such counties do not levy*
37 *countywide retailers' sales taxes at a uniform rate, the revenue received*
38 *by such city from the proceeds of the countywide retailers' sales tax, as*
39 *an alternative to depositing the same in the general fund, may be used*
40 *for the purpose of reducing the tax levies of such city upon the taxable*
41 *tangible property located within the county levying such countywide*
42 *retailers' sales tax.*

43 *(f) Prior to March 1 of each year, the secretary of revenue shall*

1 *advise each county treasurer of the revenue collected in such county*
2 *from the state retailers' sales tax for the preceding calendar year.*

3 *(g) Prior to December 31 of each year, the clerk of every county*
4 *imposing a countywide retailers' sales tax shall provide such*
5 *information deemed necessary by the secretary of revenue to apportion*
6 *and remit revenue to the counties and cities pursuant to this section.*

7 *(h) The provisions of subsections (a) and (b) for the apportionment*
8 *of countywide retailers' sales tax shall not apply to any revenues*
9 *received pursuant to a county or countywide retailers' sales tax levied or*
10 *collected under K.S.A. 74-8929, and amendments thereto. All such*
11 *revenue collected under K.S.A. 74-8929, and amendments thereto, shall*
12 *be deposited into the redevelopment bond fund established by K.S.A. 74-*
13 *8927, and amendments thereto, for the period of time set forth in K.S.A.*
14 *74-8927, and amendments thereto.*

15 ~~Sec.-3. 4. K.S.A. 2014 Supp. 12-187 and, 12-189 and 12-192 are~~
16 ~~hereby repealed.~~

17 ~~Sec.-4. 5. This act shall take effect and be in force from and after its~~
18 ~~publication in the statute book.~~