

*As Amended by Senate Committee*

{As Amended by House Committee of the Whole}

**As Amended by House Committee**

*Session of 2019*

**HOUSE BILL No. 2033**

By Committee on Taxation

1-16

1 AN ACT concerning ~~concerning~~ sales and compensating use tax; relating  
2 to countywide retailers' sales tax, ~~{rates and} ballot authority,~~  
3 ~~Dickinson, {Finney,} Jackson and {,} Russell counties, rates, {and}~~  
4 ~~Thomas county {counties}, election, Finney county, director of~~  
5 ~~taxation;~~ amending K.S.A. 2018 Supp. 12-187 and 12-189 and  
6 repealing the existing sections.  
7

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

9 Section 1. K.S.A. 2018 Supp. 12-187 is hereby amended to read as  
10 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
11 provisions of this act without the governing body of such city having first  
12 submitted such proposition to and having received the approval of a  
13 majority of the electors of the city voting thereon at an election called and  
14 held therefor. The governing body of any city may submit the question of  
15 imposing a retailers' sales tax and the governing body shall be required to  
16 submit the question upon submission of a petition signed by electors of  
17 such city equal in number to not less than 10% of the electors of such city.

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

32 (2) The board of county commissioners of Anderson, Atchison,

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

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

25 (B) The result of the election held on November 8, 1994, on the  
26 question submitted by the board of county commissioners of Ottawa  
27 county for the purpose of increasing its countywide retailers' sales tax by  
28 1% is hereby declared valid, and the revenue received therefrom by the  
29 county shall be expended solely for the purpose of financing the erection,  
30 construction and furnishing of a law enforcement center and jail facility.

31 (C) Except as otherwise provided in this paragraph, the result of the  
32 election held on November 2, 2004, on the question submitted by the  
33 board of county commissioners of Sedgwick county for the purpose of  
34 increasing its countywide retailers' sales tax by 1% is hereby declared  
35 valid, and the revenue received therefrom by the county shall be used only  
36 to pay the costs of: (i) Acquisition of a site and constructing and equipping  
37 thereon a new regional events center, associated parking and infrastructure  
38 improvements and related appurtenances thereto, to be located in the  
39 downtown area of the city of Wichita, Kansas, (the "downtown arena");  
40 (ii) design for the Kansas coliseum complex and construction of  
41 improvements to the pavilions; and (iii) establishing an operating and  
42 maintenance reserve for the downtown arena and the Kansas coliseum  
43 complex. The tax imposed pursuant to this paragraph shall commence on

1 July 1, 2005, and shall terminate not later than 30 months after the  
2 commencement thereof.

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

11 (E) Except as otherwise provided in this paragraph, the result of the  
12 election held on August 5, 2008, on the question submitted by the board of  
13 county commissioners of Rawlins county for the purpose of increasing its  
14 countywide retailers' sales tax by 0.75% is hereby declared valid, and the  
15 revenue received therefrom by the county shall be expended for the  
16 purposes of financing the costs of a swimming pool. The tax imposed  
17 pursuant to this paragraph shall terminate not later than 15 years after the  
18 commencement thereof or upon payment of all costs authorized pursuant  
19 to this paragraph in the financing of such project.

20 (F) The result of the election held on December 1, 2009, on the  
21 question submitted by the board of county commissioners of Chautauqua  
22 county for the purpose of increasing its countywide retailers' sales tax by  
23 1% is hereby declared valid, and the revenue received from such tax by the  
24 county shall be expended for the purposes of financing the costs of  
25 constructing, furnishing and equipping a county jail and law enforcement  
26 center and necessary improvements appurtenant to such jail and law  
27 enforcement center. Any tax imposed pursuant to authority granted in this  
28 paragraph shall terminate upon payment of all costs authorized pursuant to  
29 this paragraph incurred in the financing of the project described in this  
30 paragraph.

31 (G) The result of the election held on April 7, 2015, on the question  
32 submitted by the board of county commissioners of Bourbon county for  
33 the purpose of increasing its retailers' sales tax by 0.4% is hereby declared  
34 valid, and the revenue received therefrom by the county shall be expended  
35 solely for the purpose of financing the costs of constructing, furnishing  
36 and operating a courthouse, law enforcement center or jail facility  
37 improvements. Any tax imposed pursuant to authority granted in this  
38 paragraph shall terminate upon payment of all costs authorized pursuant to  
39 this paragraph incurred in the financing of the project described in this  
40 paragraph.

41 **(H) The result of the election held on November 7, 2017, on the**  
42 **question submitted by the board of county commissioners of Finney**  
43 **county for the purpose of increasing its countywide retailers' sales tax**

1 **by 0.3% is hereby declared valid, and the revenues of such tax shall be**  
2 **used by Finney county and the city of Garden City, Kansas, as agreed**  
3 **in an interlocal cooperation agreement between the city and county,**  
4 **and as detailed in the ballot question approved by voters. The tax**  
5 **imposed pursuant to this subparagraph shall be levied for a period of**  
6 **15 years from the date it is first levied.**

7 (4) The board of county commissioners of Finney and Ford counties  
8 may submit the question of imposing a countywide retailers' sales tax at  
9 the rate of 0.25% and pledging the revenue received therefrom for the  
10 purpose of financing all or any portion of the cost to be paid by Finney or  
11 Ford county for construction of highway projects identified as system  
12 enhancements under the provisions of K.S.A. 68-2314(b)(5), and  
13 amendments thereto, to the electors at an election called and held thereon.  
14 Such election shall be called and held in the manner provided by the  
15 general bond law. The tax imposed pursuant to this paragraph shall expire  
16 upon the payment of all costs authorized pursuant to this paragraph in the  
17 financing of such highway projects. Nothing in this paragraph shall be  
18 construed to allow the rate of tax imposed by Finney or Ford county  
19 pursuant to this paragraph to exceed the maximum rate prescribed in  
20 K.S.A. 12-189, and amendments thereto. If any funds remain upon the  
21 payment of all costs authorized pursuant to this paragraph in the financing  
22 of such highway projects in Finney county, the state treasurer shall remit  
23 such funds to the treasurer of Finney county and upon receipt of such  
24 moneys shall be deposited to the credit of the county road and bridge fund.  
25 If any funds remain upon the payment of all costs authorized pursuant to  
26 this paragraph in the financing of such highway projects in Ford county,  
27 the state treasurer shall remit such funds to the treasurer of Ford county  
28 and upon receipt of such moneys shall be deposited to the credit of the  
29 county road and bridge fund.

30 (5) The board of county commissioners of any county may submit the  
31 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,  
32 0.75% or 1% and pledging the revenue received therefrom for the purpose  
33 of financing the provision of health care services, as enumerated in the  
34 question, to the electors at an election called and held thereon. Whenever  
35 any county imposes a tax pursuant to this paragraph, any tax imposed  
36 pursuant to subsection (a)(2) by any city located in such county shall  
37 expire upon the effective date of the imposition of the countywide tax, and  
38 thereafter the state treasurer shall remit to each such city that portion of the  
39 countywide tax revenue collected by retailers within such city as certified  
40 by the director of taxation. The tax imposed pursuant to this paragraph  
41 shall be deemed to be in addition to the rate limitations prescribed in  
42 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health  
43 care services shall include, but not be limited to, the following: Local

1 health departments, city or county hospitals, city or county nursing homes,  
2 preventive health care services including immunizations, prenatal care and  
3 the postponement of entry into nursing homes by home care services,  
4 mental health services, indigent health care, physician or health care  
5 worker recruitment, health education, emergency medical services, rural  
6 health clinics, integration of health care services, home health services and  
7 rural health networks.

8 (6) The board of county commissioners of Allen county may submit  
9 the question of imposing a countywide retailers' sales tax at the rate of  
10 0.5% and pledging the revenue received therefrom for the purpose of  
11 financing the costs of operation and construction of a solid waste disposal  
12 area or the modification of an existing landfill to comply with federal  
13 regulations to the electors at an election called and held thereon. The tax  
14 imposed pursuant to this paragraph shall expire upon the payment of all  
15 costs incurred in the financing of the project undertaken. Nothing in this  
16 paragraph shall be construed to allow the rate of tax imposed by Allen  
17 county pursuant to this paragraph to exceed or be imposed at any rate other  
18 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

19 ~~(7)(A)~~ The board of county commissioners of Clay, ~~Dickinson,~~  
20 **Dickinson** and Miami county may submit the question of imposing a  
21 countywide retailers' sales tax at the rate of 0.50% in the case of Clay ~~and~~  
22 ~~Dickinson and Dickinson~~ county and at a rate of up to 1% in the case of  
23 Miami county, and pledging the revenue received therefrom for the  
24 purpose of financing the costs of roadway construction and improvement  
25 to the electors at an election called and held thereon. Except as otherwise  
26 provided, the tax imposed pursuant to this ~~paragraph subparagraph~~  
27 **paragraph** shall expire after five years from the date such tax is first  
28 collected. The result of the election held on November 2, 2004, on the  
29 question submitted by the board of county commissioners of Miami  
30 county for the purpose of extending for an additional five-year period the  
31 countywide retailers' sales tax imposed pursuant to this subsection in  
32 Miami county is hereby declared valid. The countywide retailers' sales tax  
33 imposed pursuant to this subsection in Clay and Miami county may be  
34 extended or reenacted for additional five-year periods upon the board of  
35 county commissioners of Clay and Miami county submitting such question  
36 to the electors at an election called and held thereon for each additional  
37 five-year period as provided by law.

38 ~~(B) The board of county commissioners of Dickinson county may~~  
39 ~~submit the question of imposing a countywide retailers' sales tax at the~~  
40 ~~rate of 0.5% and pledging the revenue received therefrom for the purpose~~  
41 ~~of financing the costs of roadway construction and improvement to the~~  
42 ~~electors at an election called and held thereon. The tax imposed pursuant~~  
43 ~~to this subparagraph shall expire after 10 years from the date such tax is~~

1 first collected.

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

9 (9) ~~(A)~~ The board of county commissioners of Cowley, Crawford,  
10 Russell, **Russell** and Woodson county may submit the question of  
11 imposing a countywide retailers' sales tax at the rate of 0.5% in the case of  
12 Crawford, ~~Russell, Russell~~ and Woodson county and at a rate of up to  
13 0.25%, in the case of Cowley county and pledging the revenue received  
14 therefrom for the purpose of financing economic development initiatives  
15 or public infrastructure projects. The tax imposed pursuant to this  
16 ~~paragraph subparagraph~~ **paragraph** shall expire after five years from the  
17 date such tax is first collected.

18 ~~(B) The board of county commissioners of Russell county may submit~~  
19 ~~the question of imposing a countywide retailers' sales tax at the rate of~~  
20 ~~0.5% and pledging the revenue received therefrom for the purpose of~~  
21 ~~financing economic development initiatives or public infrastructure~~  
22 ~~projects. The tax imposed pursuant to this subparagraph shall expire after~~  
23 ~~10 years from the date such tax is first collected.~~

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

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

35 (12) The board of county commissioners of Shawnee county may  
36 submit the question of imposing a countywide retailers' sales tax at the rate  
37 of 0.25% and pledging the revenue received therefrom to the city of  
38 Topeka for the purpose of financing the costs of rebuilding the Topeka  
39 boulevard bridge and other public infrastructure improvements associated  
40 with such project to the electors at an election called and held thereon. The  
41 tax imposed pursuant to this paragraph shall expire upon payment of all  
42 costs authorized in financing such project.

43 (13) ~~The board of county commissioners of Jackson county may~~

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

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

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

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

1 and held thereon.

2 (17) The board of county commissioners of Atchison county may  
3 submit the question of imposing a countywide retailers' sales tax at the rate  
4 of 0.25% and pledging the revenue received therefrom for the purpose of  
5 financing the costs of construction and maintenance of sports and  
6 recreational facilities to the electors at an election called and held thereon.  
7 The tax imposed pursuant to this paragraph shall expire upon payment of  
8 all costs authorized in financing such facilities.

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

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

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

34 (21) The board of county commissioners of Johnson county may  
35 submit the question of imposing a countywide retailers' sales tax at the rate  
36 of 0.25% and pledging the revenue received therefrom for the purpose of  
37 financing the construction and operation costs of public safety projects,  
38 including, but not limited to, a jail, detention center, sheriff's resource  
39 center, crime lab or other county administrative or operational facility  
40 dedicated to public safety, to the electors at an election called and held  
41 thereon. The tax imposed pursuant to this paragraph shall expire after 10  
42 years from the date such tax is first collected. The countywide retailers'  
43 sales tax imposed pursuant to this subsection may be extended or



1 reenacted for additional periods not exceeding 10 years upon the board of  
2 county commissioners of Johnson county submitting such question to the  
3 electors at an election called and held thereon for each additional ten-year  
4 period as provided by law.

5 (22) The board of county commissioners of Wilson county may  
6 submit the question of imposing a countywide retailers' sales tax at the rate  
7 of up to 1% and pledging the revenue received therefrom for the purpose  
8 of financing the costs of roadway construction and improvements to  
9 federal highways, the development of a new industrial park and other  
10 public infrastructure improvements to the electors at an election called and  
11 held thereon. The tax imposed pursuant to this paragraph shall expire upon  
12 payment of all costs authorized pursuant to this paragraph in the financing  
13 of such project or projects.

14 (23) The board of county commissioners of Butler county may  
15 submit the question of imposing a countywide retailers' sales tax at the rate  
16 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
17 therefrom for the purpose of financing the costs of public safety capital  
18 projects or bridge and roadway construction projects, or both, to the  
19 electors at an election called and held thereon. The tax imposed pursuant  
20 to this paragraph shall expire upon payment of all costs authorized in  
21 financing such projects.

22 (24) The board of county commissioners of Barton county may  
23 submit the question of imposing a countywide retailers' sales tax at the rate  
24 of up to 0.5% and pledging the revenue received therefrom for the purpose  
25 of financing the costs of roadway and bridge construction and  
26 improvement and infrastructure development and improvement to the  
27 electors at an election called and held thereon. The tax imposed pursuant  
28 to this paragraph shall expire after 10 years from the date such tax is first  
29 collected.

30 (25) The board of county commissioners of Jefferson county may  
31 submit the question of imposing a countywide retailers' sales tax at the rate  
32 of 0.25% and pledging the revenue received therefrom for the purpose of  
33 financing the costs of the county's obligation as participating employer to  
34 make employer contributions and other required contributions to the  
35 Kansas public employees retirement system for eligible employees of the  
36 county who are members of the Kansas police and firemen's retirement  
37 system, to the electors at an election called and held thereon. The tax  
38 imposed pursuant to this paragraph shall expire upon payment of all costs  
39 authorized in financing such purpose.

40 (26) The board of county commissioners of Pottawatomie county  
41 may submit the question of imposing a countywide retailers' sales tax at  
42 the rate of up to 0.5% and pledging the revenue received therefrom for the  
43 purpose of financing the costs of construction or remodeling of a

1 courthouse, jail, law enforcement center facility or other county  
2 administrative facility, or public infrastructure improvements, or both, to  
3 the electors at an election called and held thereon. The tax imposed  
4 pursuant to this paragraph shall expire upon payment of all costs  
5 authorized in financing such project or projects.

6 (27) The board of county commissioners of Kingman county may  
7 submit the question of imposing a countywide retailers' sales tax at the rate  
8 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
9 therefrom for the purpose of financing the costs of constructing and  
10 furnishing a law enforcement center and jail facility and the costs of  
11 roadway and bridge improvements to the electors at an election called and  
12 held thereon. The tax imposed pursuant to this paragraph shall expire not  
13 later than 20 years from the date such tax is first collected.

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

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

26 (30) The board of county commissioners of Douglas county may  
27 submit the question of imposing a countywide retailers' sales tax at the rate  
28 of 0.5% and pledging the revenue received therefrom for the purpose of  
29 financing the construction or remodeling of a courthouse, jail, law  
30 enforcement center facility, detention facility or other county  
31 administrative facility, specifically including mental health and for the  
32 operation thereof.

33 (31) The board of county commissioners of Bourbon county may  
34 submit the question of imposing a countywide retailers' sales tax at the rate  
35 of up to 1%, in increments of 0.05%, and pledging the revenue received  
36 therefrom for the purpose of financing the costs of constructing, furnishing  
37 and operating a courthouse, law enforcement center or jail facility  
38 improvements to the electors at an election called and held thereon.

39 (32) The board of county commissioners of Marion county may  
40 submit the question of imposing a countywide retailers' sales tax at the rate  
41 of 0.5% and pledging the revenue received therefrom for the purpose of  
42 financing the costs of property tax relief, economic development initiatives  
43 and the construction of public infrastructure improvements, including

1 buildings, to the electors at an election called and held thereon.

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

20 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
21 2006, shall continue in effect until repealed in the manner provided herein  
22 for the adoption and approval of such tax or until repealed by the adoption  
23 of an ordinance for such repeal. Any countywide retailers' sales tax in the  
24 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect  
25 until repealed in the manner provided herein for the adoption and approval  
26 of such tax.

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

43 (f) The sufficiency of the number of signers of any petition filed

1 under this section shall be determined by the county election officer. Every  
2 election held under this act shall be conducted by the county election  
3 officer.

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

8 Sec. 2. K.S.A. 2018 Supp. 12-189 is hereby amended to read as  
9 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
10 increments of 0.05% and in an amount not to exceed 2% for general  
11 purposes and not to exceed 1% for special purposes, which shall be  
12 determined by the governing body of the city. For any retailers' sales tax  
13 imposed by a city for special purposes, such city shall specify the purposes  
14 for which such tax is imposed. All such special purpose retailers' sales  
15 taxes imposed by a city shall expire after 10 years from the date such tax is  
16 first collected. The rate of any countywide retailers' sales tax shall be fixed  
17 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,  
18 and which amount shall be determined by the board of county  
19 commissioners, except that:

20 (a) The board of county commissioners of Wabaunsee county, for the  
21 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
22 rate at 1.25%; the board of county commissioners of Osage or Reno  
23 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
24 may fix such rate at 1.25% or 1.5%; the board of county commissioners of  
25 Cherokee, Crawford, Ford, Saline, Seward, ~~Thomas~~, **Thomas** or  
26 Wyandotte county, for the purposes of K.S.A. 12-187(b)(2), and  
27 amendments thereto, may fix such rate at 1.5%; the board of county  
28 commissioners of Atchison ~~or Thomas~~ county, for the purposes of K.S.A.  
29 12-187(b)(2), and amendments thereto, may fix such rate at 1.5% or  
30 1.75%; the board of county commissioners of Anderson, Barton, Jefferson  
31 or Ottawa county, for the purposes of K.S.A. 12-187(b)(2), and  
32 amendments thereto, may fix such rate at 2%; the board of county  
33 commissioners of Marion county, for the purposes of K.S.A. 12-187(b)(2),  
34 and amendments thereto, may fix such rate at 2.5%; the board of county  
35 commissioners of Franklin, Linn and Miami counties, for the purposes of  
36 K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at a  
37 percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
38 imposed by the respective board of county commissioners on July 1, 2007,  
39 plus up to 1.0%; and the board of county commissioners of Brown county,  
40 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix  
41 such rate at up to 2%;

42 (b) the board of county commissioners of Jackson county, for the  
43 purposes of K.S.A. 12-187(b)(3), and amendments thereto, may fix such

1 rate at 2%;

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

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

10 (e) the board of county commissioners of Dickinson county, for the  
11 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such  
12 rate at 1.5%, and the board of county commissioners of Miami county, for  
13 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
14 such rate at 1.25%, 1.5%, 1.75% or 2%;

15 (f) the board of county commissioners of Sherman county, for the  
16 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such  
17 rate at 2.25%;

18 (g) the board of county commissioners of Crawford or Russell county  
19 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix  
20 such rate at 1.5%;

21 (h) the board of county commissioners of Franklin county, for the  
22 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such  
23 rate at 1.75%;

24 (i) the board of county commissioners of Douglas county, for the  
25 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,  
26 may fix such rate at 1.75%;

27 (j) the board of county commissioners of Jackson county, for the  
28 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such  
29 rate at 1.4%;

30 (k) the board of county commissioners of Sedgwick county, for the  
31 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix  
32 such rate at 2%;

33 (l) the board of county commissioners of Neosho county, for the  
34 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such  
35 rate at 1.0% or 1.5%;

36 (m) the board of county commissioners of Saline county, for the  
37 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such  
38 rate at up to 1.5%;

39 (n) the board of county commissioners of Harvey county, for the  
40 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such  
41 rate at 2.0%;

42 (o) the board of county commissioners of Atchison county, for the  
43 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such

1 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
2 imposed by the board of county commissioners of Atchison county on the  
3 effective date of this act plus 0.25%;

4 (p) the board of county commissioners of Wabaunsee county, for the  
5 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such  
6 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
7 imposed by the board of county commissioners of Wabaunsee county on  
8 July 1, 2007, plus 0.5%;

9 (q) the board of county commissioners of Jefferson county, for the  
10 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may  
11 fix such rate at 2.25%;

12 (r) the board of county commissioners of Riley county, for the  
13 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
14 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
15 imposed by the board of county commissioners of Riley county on July 1,  
16 2007, plus up to 1%;

17 (s) the board of county commissioners of Johnson county, for the  
18 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such  
19 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
20 imposed by the board of county commissioners of Johnson county on July  
21 1, 2007, plus 0.25%;

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

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

29 (v) the board of county commissioners of Barton county, for the  
30 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such  
31 rate at up to 1.5%;

32 (w) the board of county commissioners of Lyon county, for the  
33 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix  
34 such rate at 1.5%;

35 (x) the board of county commissioners of Rawlins county, for the  
36 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix  
37 such rate at 1.75%;

38 (y) the board of county commissioners of Chautauqua county, for the  
39 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix  
40 such rate at 2.0%;

41 (z) the board of county commissioners of Pottawatomie county, for the  
42 purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix  
43 such rate at up to 1.5%;

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

5 (bb) the board of county commissioners of Edwards county, for the  
6 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such  
7 rate at 1.375%;

8 (cc) the board of county commissioners of Rooks county, for the  
9 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such  
10 rate at up to 1.5%;

11 (dd) the board of county commissioners of Bourbon county, for the  
12 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,  
13 may fix such rate at up to 2.0%; ~~and~~

14 (ee) the board of county commissioners of Marion county, for the  
15 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such  
16 rate at 2.5%; ~~and~~

17 **(ff) the board of county commissioners of Finney county, for the**  
18 **purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix**  
19 **such rate at a percentage that is equal to the sum of the rate otherwise**  
20 **allowed pursuant to this section, plus 0.3%.**

21 Any county or city levying a retailers' sales tax is hereby prohibited  
22 from administering or collecting such tax locally, but shall utilize the  
23 services of the state department of revenue to administer, enforce and  
24 collect such tax. Except as otherwise specifically provided in K.S.A. 12-  
25 189a, and amendments thereto, such tax shall be identical in its  
26 application, and exemptions therefrom, to the Kansas retailers' sales tax act  
27 and all laws and administrative rules and regulations of the state  
28 department of revenue relating to the Kansas retailers' sales tax shall apply  
29 to such local sales tax insofar as such laws and rules and regulations may  
30 be made applicable. The state director of taxation is hereby authorized to  
31 administer, enforce and collect such local sales taxes and to adopt such  
32 rules and regulations as may be necessary for the efficient and effective  
33 administration and enforcement thereof.

34 Upon receipt of a certified copy of an ordinance or resolution  
35 authorizing the levy of a local retailers' sales tax, the director of taxation  
36 shall cause such taxes to be collected within or without the boundaries of  
37 such taxing subdivision at the same time and in the same manner provided  
38 for the collection of the state retailers' sales tax. Such copy shall be  
39 submitted to the director of taxation within 30 days after adoption of any  
40 such ordinance or resolution. *The director of taxation shall confirm that*  
41 *all provisions of law applicable to the authorization of local sales tax*  
42 *have been followed prior to causing the collection. If the director of*  
43 *taxation discovers that a city or county did not comply with any*

1 *provision of law applicable to the authorization of a local sales tax after*  
2 *collection has commenced, the director shall immediately notify the city*  
3 *or county and cease collection of such sales tax until such*  
4 *noncompliance is remedied.* All moneys collected by the director of  
5 taxation under the provisions of this section shall be credited to a county  
6 and city retailers' sales tax fund which fund is hereby established in the  
7 state treasury, except that all moneys collected by the director of taxation  
8 pursuant to the authority granted in K.S.A. 12-187(b)(22), and  
9 amendments thereto, shall be credited to the Wilson county capital  
10 improvements fund. Any refund due on any county or city retailers' sales  
11 tax collected pursuant to this act shall be paid out of the sales tax refund  
12 fund and reimbursed by the director of taxation from collections of local  
13 retailers' sales tax revenue. Except for local retailers' sales tax revenue  
14 required to be deposited in the redevelopment bond fund established under  
15 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax  
16 revenue collected within any county or city pursuant to this act shall be  
17 apportioned and remitted at least quarterly by the state treasurer, on  
18 instruction from the director of taxation, to the treasurer of such county or  
19 city.

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

24 The director of taxation shall provide, upon request by a city or county  
25 clerk or treasurer or finance officer of any city or county levying a local  
26 retailers' sales tax, monthly reports identifying each retailer doing business  
27 in such city or county or making taxable sales sourced to such city or  
28 county, setting forth the tax liability and the amount of such tax remitted  
29 by each retailer during the preceding month and identifying each business  
30 location maintained by the retailer and such retailer's sales or use tax  
31 registration or account number. Such report shall be made available to the  
32 clerk or treasurer or finance officer of such city or county within a  
33 reasonable time after it has been requested from the director of taxation.  
34 The director of taxation shall be allowed to assess a reasonable fee for the  
35 issuance of such report. Information received by any city or county  
36 pursuant to this section shall be confidential, and it shall be unlawful for  
37 any officer or employee of such city or county to divulge any such  
38 information in any manner. Any violation of this paragraph by a city or  
39 county officer or employee is a class A misdemeanor, and such officer or  
40 employee shall be dismissed from office. Reports of violations of this  
41 paragraph shall be investigated by the attorney general. The district  
42 attorney or county attorney and the attorney general shall have authority to  
43 prosecute violations of this paragraph.



- 1       Sec. 3. K.S.A. 2018 Supp. 12-187 and 12-189 are hereby repealed.
- 2       Sec. 4. This act shall take effect and be in force from and after its
- 3       publication in the Kansas register.