

HOUSE BILL No. 2409

By Committee on Taxation

2-7

AN ACT relating to sales taxation; concerning rates authorized to be imposed by cities; amending K.S.A. 2000 Supp. 12-189 and repealing the existing section.

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

Section 1. K.S.A. 2000 Supp. 12-189 is hereby amended to read as follows: 12-189. Except as otherwise provided by paragraph (2) of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of any class A, class B or class C city retailers' sales tax shall be fixed in the amount of .10%, .25%, .5%, .75% or 1% which amount shall be determined by the governing body of the city. Except as otherwise provided by paragraph (2) of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of any class D city retailers' sales tax shall be fixed in the amount of .25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any countywide retailers' sales tax shall be fixed in an amount of either .25%, .5%, .75% or 1% which amount shall be determined by the board of county commissioners, except that:

(a) The board of county commissioners of Wabaunsee county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%; the board of county commissioners of Osage county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25% or 1.5%; the board of county commissioners of Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5%, the board of county commissioners of Atchison county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5% or 1.75% and the board of county commissioners of Barton, Jefferson or Ottawa county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 2%;

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

(c) the boards of county commissioners of Finney and Ford counties,

1 for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and
2 amendments thereto, may fix such rate at .25%;

3 (d) the board of county commissioners of any county for the purposes
4 of paragraph (5) of subsection (b) of K.S.A. 12-187, and amendments
5 thereto, may fix such rate at a percentage which is equal to the sum of
6 the rate allowed to be imposed by a board of county commissioners on
7 the effective date of this act plus .25%, .5%, .75% or 1%, as the case
8 requires;

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

15 (f) the board of county commissioners of Sherman county, for the
16 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-
17 ments thereto, may fix such rate at 1.5%, 1.75% or 2%;

18 (g) the board of county commissioners of Russell county for the pur-
19 poses of paragraph (9) of subsection (b) of K.S.A. 12-187, and amend-
20 ments thereto, may fix such rate at 1.5%; or

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

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

37 Upon receipt of a certified copy of an ordinance or resolution author-
38 izing the levy of a local retailers' sales tax, the state director of taxation
39 shall cause such taxes to be collected within or without the boundaries of
40 such taxing subdivision at the same time and in the same manner provided
41 for the collection of the state retailers' sales tax. All moneys collected by
42 the director of taxation under the provisions of this section shall be cred-
43 ited to a county and city retailers' sales tax fund which fund is hereby

1 established in the state treasury. Any refund due on any county or city
2 retailers' sales tax collected pursuant to this act shall be paid out of the
3 sales tax refund fund and reimbursed by the director of taxation from
4 collections of local retailers' sales tax revenue. Except for local retailers'
5 sales tax revenue required to be deposited in the redevelopment bond
6 fund established under K.S.A. 2000 Supp. 74-8927, and amendments
7 thereto, all local retailers' sales tax revenue collected within any county
8 or city pursuant to this act shall be apportioned and remitted at least
9 quarterly by the state treasurer, on instruction from the director of tax-
10 ation, to the treasurer of such county or city.

11 The director of taxation shall provide, upon request by a city or county
12 clerk or treasurer of any city or county levying a local retailers' sales tax,
13 monthly reports identifying each retailer having a place of business in
14 such city or county setting forth the tax liability and the amount of such
15 tax remitted by each retailer during the preceding month and identifying
16 each business location maintained by the retailer within such city or
17 county. Such report shall be made available to the clerk or treasurer of
18 such city or county within a reasonable time after it has been requested
19 from the director of taxation. The director of taxation shall be allowed to
20 assess a reasonable fee for the issuance of such report. Information re-
21 ceived by any city or county pursuant to this section shall be confidential,
22 and it shall be unlawful for any officer or employee of such city or county
23 to divulge any such information in any manner. Any violation of this par-
24 agraph by a city or county officer or employee is a class B misdemeanor,
25 and such officer or employee shall be dismissed from office.

26 Sec. 2. K.S.A. 2000 Supp. 12-189 is hereby repealed.

27 Sec. 3. This act shall take effect and be in force from and after its
28 publication in the Kansas register.

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