

1 *[As Amended by Senate Committee of the Whole]*

2
3 **As Amended by House Committee**

4 *Session of 2002*

5
6 **HOUSE BILL No. 2828**

7
8 By Committee on Taxation

9
10 2-11

11
12 AN ACT relating to sales taxation; authorizing Douglas ~~county~~ **[and An-**
13 **derston counties]** to impose a countywide tax for certain purposes;
14 amending K.S.A. 12-187; **and 12-189 and ~~12-192~~** and repealing the
15 existing sections; also repealing K.S.A. 12-189e.

16
17 *Be it enacted by the Legislature of the State of Kansas:*

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

27 (2) The governing body of any class B city located in any county which
28 does not impose a countywide retailers' sales tax pursuant to paragraph
29 (5) of subsection (b) may submit the question of imposing a retailers' sales
30 tax at the rate of .25%, .5%, .75% or 1% and pledging the revenue re-
31 ceived therefrom for the purpose of financing the provision of health care
32 services, as enumerated in the question, to the electors at an election
33 called and held thereon. The tax imposed pursuant to this paragraph shall
34 be deemed to be in addition to the rate limitations prescribed in K.S.A.
35 12-189, and amendments thereto. As used in this paragraph, health care
36 services shall include but not be limited to the following: Local health
37 departments, city, county or district hospitals, city or county nursing
38 homes, preventive health care services including immunizations, prenatal
39 care and the postponement of entry into nursing homes by home health
40 care services, mental health services, indigent health care, physician or
41 health care worker recruitment, health education, emergency medical
42 services, rural health clinics, integration of health care services, home
43 health services and rural health networks.

1 (b) (1) The board of county commissioners of any county may submit
2 the question of imposing a countywide retailers' sales tax to the electors
3 at an election called and held thereon, and any such board shall be re-
4 quired to submit the question upon submission of a petition signed by
5 electors of such county equal in number to not less than 10% of the
6 electors of such county who voted at the last preceding general election
7 for the office of secretary of state, or upon receiving resolutions request-
8 ing such an election passed by not less than $\frac{2}{3}$ of the membership of the
9 governing body of each of one or more cities within such county which
10 contains a population of not less than 25% of the entire population of the
11 county, or upon receiving resolutions requesting such an election passed
12 by $\frac{2}{3}$ of the membership of the governing body of each of one or more
13 taxing subdivisions within such county which levy not less than 25% of
14 the property taxes levied by all taxing subdivisions within the county.

15 (2) The board of county commissioners of [**Anderson.**] Atchison,
16 Barton, Butler, Cowley, Cherokee, Crawford, Ford, Jefferson, Lyon,
17 Montgomery, Neosho, Osage, Ottawa, Riley, Saline, Seward, Wabaunsee,
18 Wilson and Wyandotte counties may submit the question of imposing a
19 countywide retailers' sales tax and pledging the revenue received there-
20 from for the purpose of financing the construction or remodeling of a
21 courthouse, jail, law enforcement center facility or other county admin-
22 istrative facility, to the electors at an election called and held thereon.
23 The tax imposed pursuant to this paragraph shall expire when sales tax
24 sufficient to pay all of the costs incurred in the financing of such facility
25 has been collected by retailers as determined by the secretary of revenue.
26 Nothing in this paragraph shall be construed to allow the rate of tax
27 imposed by Butler, Cowley, Lyon, Montgomery, Neosho, Riley or Wilson
28 county pursuant to this paragraph to exceed or be imposed at any rate
29 other than the rates prescribed in K.S.A. 12-189, and amendments
30 thereto.

31 (3) (A) Except as otherwise provided in this paragraph, the result of
32 the election held on November 8, 1988, on the question submitted by
33 the board of county commissioners of Jackson 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 ex-
36 pended solely for the purpose of financing the Banner Creek reservoir
37 project. The tax imposed pursuant to this paragraph shall take effect on
38 the effective date of this act and shall expire not later than five years after
39 such date.

40 (B) The result of the election held on November 8, 1994, on the
41 question submitted by the board of county commissioners of Ottawa
42 county for the purpose of increasing its countywide retailers' sales tax by
43 1% is hereby declared valid, and the revenue received therefrom by the

1 county shall be expended solely for the purpose of financing the erection,
2 construction and furnishing of a law enforcement center and jail facility.

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

26 (5) The board of county commissioners of any county may submit the
27 question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%
28 or 1% and pledging the revenue received therefrom for the purpose of
29 financing the provision of health care services, as enumerated in the ques-
30 tion, to the electors at an election called and held thereon. Whenever any
31 county imposes a tax pursuant to this paragraph, any tax imposed pursuant
32 to paragraph (2) of subsection (a) by any city located in such county shall
33 expire upon the effective date of the imposition of the countywide tax,
34 and thereafter the state treasurer shall remit to each such city that portion
35 of the countywide tax revenue collected by retailers within such city as
36 certified by the director of taxation. The tax imposed pursuant to this
37 paragraph shall be deemed to be in addition to the rate limitations pre-
38 scribed in K.S.A. 12-189, and amendments thereto. As used in this par-
39 agraph, health care services shall include but not be limited to the follow-
40 ing: Local health departments, city or county hospitals, city or county
41 nursing homes, preventive health care services including immunizations,
42 prenatal care and the postponement of entry into nursing homes by home
43 care services, mental health services, indigent health care, physician or

1 health care worker recruitment, health education, emergency medical
2 services, rural health clinics, integration of health care services, home
3 health services and rural health networks.

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

16 (7) The board of county commissioners of Clay, Dickinson and Miami
17 county may submit the question of imposing a countywide retailers' sales
18 tax at the rate of .50% in the case of Clay and Dickinson county and at a
19 rate of up to 1% in the case of Miami county, and pledging the revenue
20 received therefrom for the purpose of financing the costs of roadway
21 construction and improvement to the electors at an election called and
22 held thereon. The tax imposed pursuant to this paragraph shall expire
23 after five years from the date such tax is first collected.

24 (8) The board of county commissioners of Sherman county may sub-
25 mit the question of imposing a countywide retailers' sales tax at the rate
26 of .25%, .5% or .75% and pledging the revenue therefrom for the purpose
27 of financing the costs of the county roads 64 and 65 construction and
28 improvement project. The tax imposed pursuant to this paragraph shall
29 expire upon payment of all costs authorized pursuant to this paragraph
30 in the financing of such project.

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

39 (10) The board of county commissioners of Franklin county may sub-
40 mit the question of imposing a countywide retailers' sales tax at the rate
41 of .25% and pledging the revenue received therefrom for the purpose of
42 financing recreational facilities. The tax imposed pursuant to this para-
43 graph shall expire upon payment of all costs authorized in financing such

1 facilities.

2 *(11) The board of county commissioners of Douglas county may sub-*
3 *mit to the question of imposing a countywide retailer's sales tax at the*
4 *rate of .25% and pledging the revenue received therefrom for the purposes*
5 *of acquiring and developing commercial and industrial parks and open*
6 *space for recreational parks and nature reserves. The tax imposed pur-*
7 *suant to this paragraph shall expire no later than 20 years from the date*
8 *such tax is first collected.* **preservation, access and management of**
9 **open space, and for industrial and business park related economic**
10 **development.**

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

29 (d) Any city retailers' sales tax in the amount of .5% being levied by
30 a city on July 1, 1990, shall continue in effect until repealed in the manner
31 provided herein for the adoption and approval of such tax or until re-
32 pealed by the adoption of an ordinance so providing. In addition to any
33 city retailers' sales tax being levied by a city on July 1, 1990, any such city
34 may adopt an additional city retailers' sales tax in the amount of .25% or
35 .5%, provided that such additional tax is adopted and approved in the
36 manner provided for the adoption and approval of a city retailers' sales
37 tax. Any countywide retailers' sales tax in the amount of .5% or 1% in
38 effect on July 1, 1990, shall continue in effect until repealed in the manner
39 provided herein for the adoption and approval of such tax.

40 (e) A class D city shall have the same power to levy and collect a city
41 retailers' sales tax that a class A city is authorized to levy and collect and
42 in addition, the governing body of any class D city may submit the ques-
43 tion of imposing an additional city retailers' sales tax in the amount of

1 .125%, .25%, .5% or .75% and pledging the revenue received therefrom
2 for economic development initiatives, strategic planning initiatives or for
3 public infrastructure projects including buildings to the electors at an
4 election called and held thereon. Any additional sales tax imposed pur-
5 suant to this paragraph shall expire no later than five years from the date
6 of imposition thereof, except that any such tax imposed by any class D
7 city after the effective date of this act shall expire no later than 10 years
8 from the date of imposition thereof.

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

25 (g) The sufficiency of the number of signers of any petition filed
26 under this section shall be determined by the county election officer.
27 Every election held under this act shall be conducted by the county elec-
28 tion officer.

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

33 Sec. 2. K.S.A. 12-189 is hereby amended to read as follows: 12-189.
34 Except as otherwise provided by paragraph (2) of subsection (a) of K.S.A.
35 12-187, and amendments thereto, the rate of any class A, class B or class
36 C city retailers' sales tax shall be fixed in the amount of .25%, .5%, .75%
37 or 1% which amount shall be determined by the governing body of the
38 city. Except as otherwise provided by paragraph (2) of subsection (a) of
39 K.S.A. 12-187, and amendments thereto, the rate of any class D city
40 retailers' sales tax shall be fixed in the amount of .10%, .25%, .5%, .75%,
41 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any countywide retailers'
42 sales tax shall be fixed in an amount of either .25%, .5%, .75% or 1%
43 which amount shall be determined by the board of county commissioners,

1 except that:

2 (a) The board of county commissioners of Wabaunsee county, for the
3 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-
4 ments thereto, may fix such rate at 1.25%; the board of county commis-
5 sioners of Osage county, for the purposes of paragraph (2) of subsection
6 (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%
7 or 1.5%; the board of county commissioners of Cherokee, Crawford,
8 Ford, Saline, Seward or Wyandotte county, for the purposes of paragraph
9 (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix
10 such rate at 1.5%, the board of county commissioners of Atchison county,
11 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and
12 amendments thereto, may fix such rate at 1.5% or 1.75% and the board
13 of county commissioners of **[Anderson,]** Barton, Jefferson or Ottawa
14 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-
15 187, and amendments thereto, may fix such rate at 2%;

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

19 (c) the boards of county commissioners of Finney and Ford counties,
20 for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and
21 amendments thereto, may fix such rate at .25%;

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

28 (e) the board of county commissioners of Dickinson county, for the
29 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-
30 ments thereto, may fix such rate at 1.5%, and the board of county com-
31 missioners of Miami county, for the purposes of paragraph (7) of subsec-
32 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at
33 1.25%, 1.5%, 1.75% or 2%;

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

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

40 (h) the board of county commissioners of Franklin county, for the
41 purposes of paragraph (10) of subsection (b) of K.S.A. 12-187, and
42 amendments thereto, may fix such rate at 1.75%; ~~or~~

43 (i) *the board of county commissioners of Douglas county, for the pur-*

1 *poses of paragraph (11) of subsection (b) of K.S.A. 12-187, and amend-*
2 *ments thereto, may fix such rate at 1.25%.*

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

16 Upon receipt of a certified copy of an ordinance or resolution author-
17 izing the levy of a local retailers' sales tax, the director of taxation shall
18 cause such taxes to be collected within or without the boundaries of such
19 taxing subdivision at the same time and in the same manner provided for
20 the collection of the state retailers' sales tax. Such copy shall be submitted
21 to the director of taxation within 30 days after adoption of any such or-
22 dinance or resolution. All moneys collected by the director of taxation
23 under the provisions of this section shall be credited to a county and city
24 retailers' sales tax fund which fund is hereby established in the state treas-
25 ury. Any refund due on any county or city retailers' sales tax collected
26 pursuant to this act shall be paid out of the sales tax refund fund and
27 reimbursed by the director of taxation from collections of local retailers'
28 sales tax revenue. Except for local retailers' sales tax revenue required to
29 be deposited in the redevelopment bond fund established under K.S.A.
30 2001 Supp. 74-8927, and amendments thereto, all local retailers' sales tax
31 revenue collected within any county or city pursuant to this act shall be
32 apportioned and remitted at least quarterly by the state treasurer, on
33 instruction from the director of taxation, to the treasurer of such county
34 or city.

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

39 The director of taxation shall provide, upon request by a city or county
40 clerk or treasurer of any city or county levying a local retailers' sales tax,
41 monthly reports identifying each retailer having a place of business in
42 such city or county setting forth the tax liability and the amount of such
43 tax remitted by each retailer during the preceding month and identifying

1 each business location maintained by the retailer within such city or
2 county. Such report shall be made available to the clerk or treasurer of
3 such city or county within a reasonable time after it has been requested
4 from the director of taxation. The director of taxation shall be allowed to
5 assess a reasonable fee for the issuance of such report. Information re-
6 ceived by any city or county pursuant to this section shall be confidential,
7 and it shall be unlawful for any officer or employee of such city or county
8 to divulge any such information in any manner. Any violation of this par-
9 agraph by a city or county officer or employee is a class B misdemeanor,
10 and such officer or employee shall be dismissed from office.

11 ~~Sec. 3.—K.S.A. 12-192 is hereby amended to read as follows: 12-192.~~

12 ~~(a) Except as otherwise provided by subsection (b), (d) or (h), all revenue~~
13 ~~received by the director of taxation from a countywide retailers' sales tax~~
14 ~~shall be apportioned among the county and each city located in such~~
15 ~~county in the following manner: (1) One-half of all revenue received by~~
16 ~~the director of taxation shall be apportioned among the county and each~~
17 ~~city located in such county in the proportion that the total tangible prop-~~
18 ~~erty tax levies made in such county in the preceding year for all funds of~~
19 ~~each such governmental unit bear to the total of all such levies made in~~
20 ~~the preceding year, and (2) ½ of all revenue received by the director of~~
21 ~~taxation from such countywide retailers' sales tax shall be apportioned~~
22 ~~among the county and each city located in such county, first to the county~~
23 ~~that portion of the revenue equal to the proportion that the population~~
24 ~~of the county residing in the unincorporated area of the county bears to~~
25 ~~the total population of the county, and second to the cities in the pro-~~
26 ~~portion that the population of each city bears to the total population of~~
27 ~~the county, except that no persons residing within the Fort Riley military~~
28 ~~reservation shall be included in the determination of the population of~~
29 ~~any city located within Riley county. All revenue apportioned to a county~~
30 ~~shall be paid to its county treasurer and shall be credited to the general~~
31 ~~fund of the county.~~

32 ~~—(b) (1) As an alternative and in lieu of the apportionment formula~~
33 ~~provided in subsection (a), all revenue received by the director of taxation~~
34 ~~from a countywide retailers' sales tax imposed within Johnson county at~~
35 ~~the rate of .75% or 1% after the effective date of this act may be apportion-~~
36 ~~ed among the county and each city located in such county in the~~
37 ~~following manner: (A) The revenue received from the first .5% rate of~~
38 ~~tax shall be apportioned in the manner prescribed by subsection (a) and~~
39 ~~(B) the revenue received from the rate of tax exceeding .5% shall be ap-~~
40 ~~portioned as follows: (i) One-fourth shall be apportioned among the~~
41 ~~county and each city located in such county in the proportion that the~~
42 ~~total tangible property tax levies made in such county in the preceding~~
43 ~~year for all funds of each such governmental unit bear to the total of all~~

1 such levies made in the preceding year and (ii) one-fourth shall be ap-
2 portioned among the county and each city located in such county, first to
3 the county that portion of the revenue equal to the proportion that the
4 population of the county residing in the unincorporated area of the county
5 bears to the total population of the county, and second to the cities in the
6 proportion that the population of each city bears to the total population
7 of the county and (iii) one-half shall be retained by the county for its sole
8 use and benefit.

9 —(2)—In lieu of the apportionment formula provided in subsection (a),
10 all money received by the director of taxation from a countywide sales tax
11 imposed within Montgomery county pursuant to the election held on
12 November 8, 1994, shall be remitted to and shall be retained by the
13 county and expended only for the purpose for which the revenue received
14 from the tax was pledged. All revenue apportioned and paid from the
15 imposition of such tax to the treasurer of any city prior to the effective
16 date of this act shall be remitted to the county treasurer and expended
17 only for the purpose for which the revenue received from the tax was
18 pledged.

19 —(c) (1)—Except as otherwise provided by paragraph (2) of this subsec-
20 tion, for purposes of subsections (a) and (b), the term “total tangible
21 property tax levies” means the aggregate dollar amount of tax revenue
22 derived from ad valorem tax levies applicable to all tangible property
23 located within each such city or county. The ad valorem property tax levy
24 of any county or city district entity or subdivision shall be included within
25 this term if the levy of any such district entity or subdivision is applicable
26 to all tangible property located within each such city or county.

27 —(2)—For the purposes of subsections (a) and (b), any ad valorem prop-
28 erty tax levied on property located in a city in Johnson county for the
29 purpose of providing fire protection service in such city shall be included
30 within the term “total tangible property tax levies” for such city regardless
31 of its applicability to all tangible property located within each such city.
32 If the tax is levied by a district which extends across city boundaries, for
33 purposes of this computation, the amount of such levy shall be appor-
34 tioned among each city in which such district extends in the proportion
35 that such tax levied within each city bears to the total tax levied by the
36 district.

37 —(d) (1)—All revenue received from a countywide retailers’ sales tax
38 imposed pursuant to paragraphs (2), (6), (7), (8) or (9) or (11) of sub-
39 section (b) of K.S.A. 12-187, and amendments thereto, shall be remitted
40 to and shall be retained by the county and expended only for the purpose
41 for which the revenue received from the tax was pledged.

42 —(2)—Except as otherwise provided in paragraph (5) of subsection (b)
43 of K.S.A. 12-187, and amendments thereto, all revenues received from a

1 countywide retailers' sales tax imposed pursuant to paragraph (5) of sub-
2 section (b) of K.S.A. 12-187, and amendments thereto, shall be remitted
3 to and shall be retained by the county and expended only for the purpose
4 for which the revenue received from the tax was pledged.

5 ~~—(c) All revenue apportioned to the several cities of the county shall
6 be paid to the respective treasurers thereof and deposited in the general
7 fund of the city. Whenever the territory of any city is located in two or
8 more counties and any one or more of such counties do not levy a county-
9 wide retailers' sales tax, or whenever such counties do not levy county-
10 wide retailers' sales taxes at a uniform rate, the revenue received by
11 such city from the proceeds of the countywide retailers' sales tax, as an
12 alternative to depositing the same in the general fund, may be used for
13 the purpose of reducing the tax levies of such city upon the taxable tan-
14 gible property located within the county levying such countywide retail-
15 ers' sales tax.~~

16 ~~—(f) Prior to March 1 of each year, the secretary of revenue shall advise
17 each county treasurer of the revenue collected in such county from the
18 state retailers' sales tax for the preceding calendar year.~~

19 ~~—(g) Prior to December 31 of each year, the clerk of every county
20 imposing a countywide retailers' sales tax shall provide such information
21 deemed necessary by the secretary of revenue to apportion and remit
22 revenue to the counties and cities pursuant to this section.~~

23 ~~—(h) The provisions of subsections (a) and (b) for the apportionment
24 of countywide retailers' sales tax shall not apply to any revenues received
25 pursuant to a county or countywide retailers' sales tax levied or collected
26 under K.S.A. 2001 Supp. 74-8929, and amendments thereto. All such
27 revenue collected under K.S.A. 2001 Supp. 74-8929, and amendments
28 thereto, shall be deposited into the redevelopment bond fund established
29 by K.S.A. 2001 Supp. 74-8927, and amendments thereto, for the period
30 of time set forth in K.S.A. 2001 Supp. 74-8927, and amendments thereto.~~

31 **Sec. 4.3.** K.S.A. 12-187, 12-189, **and** 12-189e **and** 12-192 are hereby
32 repealed.

33 **Sec. 5.4.** This act shall take effect and be in force from and after its
34 publication in the statute book.

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