

HOUSE BILL No. 2285

By Committee on Local Government

2-11

AN ACT concerning cities and counties; relating to retailers' sales tax; amending K.S.A. 2002 Supp. 12-189 and repealing the existing section.

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

Section 1. K.S.A. 2002 Supp. 12-189 is hereby amended to read as follows: 12-189. ~~Except as otherwise provided by paragraph (2) of subsection (a) of Notwithstanding any provisions to the contrary in 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 an amount of .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 Notwithstanding any provisions to the contrary in K.S.A. 12-187, and amendments thereto, the rate of any class D city retailers' sales tax shall be fixed in the an amount of .10%, .25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75% determined by the governing body of the city. 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 Anderson, 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%;

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

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

10 (e) the board of county commissioners of Dickinson county, for the
11 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-
12 ments thereto, may fix such rate at 1.5%, and the board of county com-
13 missioners of Miami county, for the purposes of paragraph (7) of subsec-
14 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at
15 1.25%, 1.5%, 1.75% or 2%;

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

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

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

25 (i) the board of county commissioners of Douglas county, for the
26 purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and
27 amendments thereto, may fix such rate at 1.25%.

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

41 Upon receipt of a certified copy of an ordinance or resolution author-
42 izing the levy of a local retailers' sales tax, the director of taxation shall
43 cause such taxes to be collected within or without the boundaries of such

1 taxing subdivision at the same time and in the same manner provided for
2 the collection of the state retailers' sales tax. Such copy shall be submitted
3 to the director of taxation within 30 days after adoption of any such or-
4 dinance or resolution. All moneys collected by the director of taxation
5 under the provisions of this section shall be credited to a county and city
6 retailers' sales tax fund which fund is hereby established in the state treas-
7 ury. Any refund due on any county or city retailers' sales tax collected
8 pursuant to this act shall be paid out of the sales tax refund fund and
9 reimbursed by the director of taxation from collections of local retailers'
10 sales tax revenue. Except for local retailers' sales tax revenue required to
11 be deposited in the redevelopment bond fund established under K.S.A.
12 74-8927, and amendments thereto, all local retailers' sales tax revenue
13 collected within any county or city pursuant to this act shall be appor-
14 tioned and remitted at least quarterly by the state treasurer, on instruction
15 from the director of taxation, to the treasurer of such county or city.

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

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

35 Sec. 2. K.S.A. 2002 Supp. 12-189 is hereby repealed.

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

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