

HOUSE BILL No. 2834

By Representative Patterson

2-11

9 AN ACT concerning taxation; relating to development excise taxes;
10 requirements of municipalities thereto.

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

13 Section 1. (a) As used in this act: (1) “Development activity” means
14 any construction or change in use of or expansion of a building or struc-
15 ture that creates additional demand and need for public facilities; and

16 (2) “development excise tax” means a fee imposed by a municipality
17 upon development activity as a condition of development approval, but
18 shall not include a special assessment, building permit fee, hookup fee or
19 other permit or application fee.

20 (b) Before imposing or modifying a development excise tax, a mu-
21 nicipality shall prepare a document detailing the costs of development to
22 be paid for by the development excise tax, including a statement of the
23 need for and rationale used in determining the amount of the develop-
24 ment excise tax and a projection of how funds generated shall be
25 expended.

26 (c) The municipality shall annually prepare a report detailing the
27 funds generated by the development excise tax and how those funds were
28 expended.

29 Sec. 2. This act shall take effect and be in force from and after its
30 publication in the statute book.