

## HOUSE BILL No. 2132

By Committee on Taxation

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9 AN ACT concerning sales taxation; relating to countywide retailers' sales  
10 tax in Sedgwick county; amending K.S.A. 2004 Supp. 12-187, 12-189  
11 and 12-192 and repealing the existing sections.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2004 Supp. 12-187 is hereby amended to read as  
15 follows: 12-187. (a) (1) No city shall impose a retailers' sales tax under  
16 the provisions of this act without the governing body of such city having  
17 first submitted such proposition to and having received the approval of a  
18 majority of the electors of the city voting thereon at an election called  
19 and held therefor. The governing body of any city may submit the ques-  
20 tion of imposing a retailers' sales tax and the governing body shall be  
21 required to submit the question upon submission of a petition signed by  
22 electors of such city equal in number to not less than 10% of the electors  
23 of such city.

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

41 (b) (1) The board of county commissioners of any county may submit  
42 the question of imposing a countywide retailers' sales tax to the electors  
43 at an election called and held thereon, and any such board shall be re-

1 quired to submit the question upon submission of a petition signed by  
2 electors of such county equal in number to not less than 10% of the  
3 electors of such county who voted at the last preceding general election  
4 for the office of secretary of state, or upon receiving resolutions request-  
5 ing such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
6 governing body of each of one or more cities within such county which  
7 contains a population of not less than 25% of the entire population of the  
8 county, or upon receiving resolutions requesting such an election passed  
9 by  $\frac{2}{3}$  of the membership of the governing body of each of one or more  
10 taxing subdivisions within such county which levy not less than 25% of  
11 the property taxes levied by all taxing subdivisions within the county.

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

28 (3) (A) Except as otherwise provided in this paragraph, the result of  
29 the election held on November 8, 1988, on the question submitted by  
30 the board of county commissioners of Jackson county for the purpose of  
31 increasing its countywide retailers' sales tax by 1% is hereby declared  
32 valid, and the revenue received therefrom by the county shall be ex-  
33 pended solely for the purpose of financing the Banner Creek reservoir  
34 project. The tax imposed pursuant to this paragraph shall take effect on  
35 the effective date of this act and shall expire not later than five years after  
36 such date.

37 (B) The result of the election held on November 8, 1994, on the  
38 question submitted by the board of county commissioners of Ottawa  
39 county for the purpose of increasing its countywide retailers' sales tax by  
40 1% is hereby declared valid, and the revenue received therefrom by the  
41 county shall be expended solely for the purpose of financing the erection,  
42 construction and furnishing of a law enforcement center and jail facility.

43 (C) *Except as otherwise provided in this paragraph, the result of the*

1 *election held on November 2, 2004, on the question submitted by the*  
2 *board of county commissioners of Sedgwick county for the purpose of*  
3 *increasing its countywide retailers' sales tax by 1% is hereby declared*  
4 *valid, and the revenue received therefrom by the county shall be used only*  
5 *to pay the costs of: (i) Acquisition of a site and constructing and equipping*  
6 *thereon a new regional events center, associated parking and infrastruc-*  
7 *ture improvements and related appurtenances thereto, to be located in*  
8 *the downtown area of the city of Wichita, Kansas, (the "downtown*  
9 *arena"); (ii) design for the Kansas coliseum complex and construction of*  
10 *improvements to the pavilions; and (iii) establishing an operating and*  
11 *maintenance reserve for the downtown arena and the Kansas coliseum*  
12 *complex. The tax imposed pursuant to this paragraph shall commence on*  
13 *July 1, 2005, and shall terminate not later than 30 months after the com-*  
14 *menecement thereof.*

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

38 (5) The board of county commissioners of any county may submit the  
39 question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%  
40 or 1% and pledging the revenue received therefrom for the purpose of  
41 financing the provision of health care services, as enumerated in the ques-  
42 tion, to the electors at an election called and held thereon. Whenever any  
43 county imposes a tax pursuant to this paragraph, any tax imposed pursuant

1 to paragraph (2) of subsection (a) by any city located in such county shall  
2 expire upon the effective date of the imposition of the countywide tax,  
3 and thereafter the state treasurer shall remit to each such city that portion  
4 of the countywide tax revenue collected by retailers within such city as  
5 certified by the director of taxation. The tax imposed pursuant to this  
6 paragraph shall be deemed to be in addition to the rate limitations pre-  
7 scribed in K.S.A. 12-189, and amendments thereto. As used in this par-  
8 agraph, health care services shall include but not be limited to the follow-  
9 ing: Local health departments, city or county hospitals, city or county  
10 nursing homes, preventive health care services including immunizations,  
11 prenatal care and the postponement of entry into nursing homes by home  
12 care services, mental health services, indigent health care, physician or  
13 health care worker recruitment, health education, emergency medical  
14 services, rural health clinics, integration of health care services, home  
15 health services and rural health networks.

16 (6) The board of county commissioners of Allen county may submit  
17 the question of imposing a countywide retailers' sales tax at the rate of  
18 .5% and pledging the revenue received therefrom for the purpose of  
19 financing the costs of operation and construction of a solid waste disposal  
20 area or the modification of an existing landfill to comply with federal  
21 regulations to the electors at an election called and held thereon. The tax  
22 imposed pursuant to this paragraph shall expire upon the payment of all  
23 costs incurred in the financing of the project undertaken. Nothing in this  
24 paragraph shall be construed to allow the rate of tax imposed by Allen  
25 county pursuant to this paragraph to exceed or be imposed at any rate  
26 other than the rates prescribed in K.S.A. 12-189 and amendments  
27 thereto.

28 (7) The board of county commissioners of Clay, Dickinson and Miami  
29 county may submit the question of imposing a countywide retailers' sales  
30 tax at the rate of .50% in the case of Clay and Dickinson county and at a  
31 rate of up to 1% in the case of Miami county, and pledging the revenue  
32 received therefrom for the purpose of financing the costs of roadway  
33 construction and improvement to the electors at an election called and  
34 held thereon. Except as otherwise provided, the tax imposed pursuant to  
35 this paragraph shall expire after five years from the date such tax is first  
36 collected. The countywide retailers' sales tax imposed pursuant to this  
37 subsection in Clay county may be extended or reenacted for additional  
38 five-year periods upon the board of county commissioners of Clay county  
39 submitting such question to the electors at an election called and held  
40 thereon for each additional five-year period as provided by law.

41 (8) The board of county commissioners of Sherman county may sub-  
42 mit the question of imposing a countywide retailers' sales tax at the rate  
43 of .25%, .5% or .75% and pledging the revenue therefrom for the purpose

1 of financing the costs of the county roads 64 and 65 construction and  
2 improvement project. The tax imposed pursuant to this paragraph shall  
3 expire upon payment of all costs authorized pursuant to this paragraph  
4 in the financing of such project.

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

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

19 (11) The board of county commissioners of Douglas county may sub-  
20 mit to the question of imposing a countywide retailers' sales tax at the  
21 rate of .25% and pledging the revenue received therefrom for the pur-  
22 poses of preservation, access and management of open space, and for  
23 industrial and business park related economic development.

24 (12) The board of county commissioners of Shawnee county may sub-  
25 mit the question of imposing a countywide retailers' sales tax at the rate  
26 of .25% and pledging the revenue received therefrom to the city of To-  
27 peka for the purpose of financing the costs of rebuilding the Topeka  
28 boulevard bridge and other public infrastructure improvements associ-  
29 ated with such project to the electors at an election called and held  
30 thereon. The tax imposed pursuant to this paragraph shall expire upon  
31 payment of all costs authorized in financing such project.

32 (13) The board of county commissioners of Jackson county may sub-  
33 mit the question of imposing a countywide retailers' sales tax at a rate of  
34 .4% and pledging the revenue received therefrom as follows: 50% of such  
35 revenues for the purpose of financing for economic development initia-  
36 tives; and 50% of such revenues for the purpose of financing public in-  
37 frastructure projects to the electors at an election called and held thereon.  
38 The tax imposed pursuant to this paragraph shall expire after seven years  
39 from the date such tax is first collected.

40 (c) The boards of county commissioners of any two or more contig-  
41 uous counties, upon adoption of a joint resolution by such boards, may  
42 submit the question of imposing a retailers' sales tax within such counties  
43 to the electors of such counties at an election called and held thereon

1 and such boards of any two or more contiguous counties shall be required  
2 to submit such question upon submission of a petition in each of such  
3 counties, signed by a number of electors of each of such counties where  
4 submitted equal in number to not less than 10% of the electors of each  
5 of such counties who voted at the last preceding general election for the  
6 office of secretary of state, or upon receiving resolutions requesting such  
7 an election passed by not less than  $\frac{2}{3}$  of the membership of the governing  
8 body of each of one or more cities within each of such counties which  
9 contains a population of not less than 25% of the entire population of  
10 each of such counties, or upon receiving resolutions requesting such an  
11 election passed by  $\frac{2}{3}$  of the membership of the governing body of each  
12 of one or more taxing subdivisions within each of such counties which  
13 levy not less than 25% of the property taxes levied by all taxing subdivi-  
14 sions within each of such counties.

15 (d) Any city retailers' sales tax in the amount of .5% being levied by  
16 a city on July 1, 1990, shall continue in effect until repealed in the manner  
17 provided herein for the adoption and approval of such tax or until re-  
18 pealed by the adoption of an ordinance so providing. In addition to any  
19 city retailers' sales tax being levied by a city on July 1, 1990, any such city  
20 may adopt an additional city retailers' sales tax in the amount of .25% or  
21 .5%, provided that such additional tax is adopted and approved in the  
22 manner provided for the adoption and approval of a city retailers' sales  
23 tax. Any countywide retailers' sales tax in the amount of .5% or 1% in  
24 effect on July 1, 1990, shall continue in effect until repealed in the manner  
25 provided herein for the adoption and approval of such tax.

26 (e) A class D city shall have the same power to levy and collect a city  
27 retailers' sales tax that a class A city is authorized to levy and collect and  
28 in addition, the governing body of any class D city may submit the ques-  
29 tion of imposing an additional city retailers' sales tax in the amount of  
30 .125%, .25%, .5% or .75% and pledging the revenue received therefrom  
31 for economic development initiatives, strategic planning initiatives or for  
32 public infrastructure projects including buildings to the electors at an  
33 election called and held thereon. Any additional sales tax imposed pur-  
34 suant to this paragraph shall expire no later than five years from the date  
35 of imposition thereof, except that any such tax imposed by any class D  
36 city after the effective date of this act shall expire no later than 10 years  
37 from the date of imposition thereof.

38 (f) Any city or county proposing to adopt a retailers' sales tax shall  
39 give notice of its intention to submit such proposition for approval by the  
40 electors in the manner required by K.S.A. 10-120, and amendments  
41 thereto. The notices shall state the time of the election and the rate and  
42 effective date of the proposed tax. If a majority of the electors voting  
43 thereon at such election fail to approve the proposition, such proposition

1 may be resubmitted under the conditions and in the manner provided in  
2 this act for submission of the proposition. If a majority of the electors  
3 voting thereon at such election shall approve the levying of such tax, the  
4 governing body of any such city or county shall provide by ordinance or  
5 resolution, as the case may be, for the levy of the tax. Any repeal of such  
6 tax or any reduction or increase in the rate thereof, within the limits  
7 prescribed by K.S.A. 12-189, and amendments thereto, shall be accom-  
8 plished in the manner provided herein for the adoption and approval of  
9 such tax except that the repeal of any such city retailers' sales tax may be  
10 accomplished by the adoption of an ordinance so providing.

11 (g) The sufficiency of the number of signers of any petition filed  
12 under this section shall be determined by the county election officer.  
13 Every election held under this act shall be conducted by the county elec-  
14 tion officer.

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

19 Sec. 2. K.S.A. 2004 Supp. 12-189 is hereby amended to read as fol-  
20 lows: 12-189. Except as otherwise provided by paragraph (2) of subsection  
21 (a) of K.S.A. 12-187, and amendments thereto, the rate of any class A,  
22 class B or class C city retailers' sales tax shall be fixed in the amount of  
23 .25%, .5%, .75% or 1% which amount shall be determined by the gov-  
24 erning body of the city. Except as otherwise provided by paragraph (2)  
25 of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of  
26 any class D city retailers' sales tax shall be fixed in the amount of .10%,  
27 .25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any  
28 countywide retailers' sales tax shall be fixed in an amount of either .25%,  
29 .5%, .75% or 1% which amount shall be determined by the board of  
30 county commissioners, except that:

31 (a) The board of county commissioners of Wabaunsee county, for the  
32 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-  
33 ments thereto, may fix such rate at 1.25%; the board of county commis-  
34 sioners of Osage county, for the purposes of paragraph (2) of subsection  
35 (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%  
36 or 1.5%; the board of county commissioners of Cherokee, Crawford,  
37 Ford, Saline, Seward or Wyandotte county, for the purposes of paragraph  
38 (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix  
39 such rate at 1.5%, the board of county commissioners of Atchison county,  
40 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
41 amendments thereto, may fix such rate at 1.5% or 1.75% and the board  
42 of county commissioners of Anderson, Barton, Jefferson or Ottawa  
43 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-

1 187, and amendments thereto, may fix such rate at 2%;

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

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

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

14 (e) the board of county commissioners of Dickinson county, for the  
15 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-  
16 ments thereto, may fix such rate at 1.5%, and the board of county com-  
17 missioners of Miami county, for the purposes of paragraph (7) of subsec-  
18 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at  
19 1.25%, 1.5%, 1.75% or 2%;

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

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

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

29 (i) the board of county commissioners of Douglas county, for the  
30 purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and  
31 amendments thereto, may fix such rate at 1.25%; ~~or~~

32 (j) the board of county commissioners of Jackson county, for the pur-  
33 poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,  
34 may fix such rate at 1.4%; *or*

35 (k) *the board of county commissioners of Sedgwick county, for the*  
36 *purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and*  
37 *amendments thereto, may fix such rate at 2%.*

38 Any county or city levying a retailers' sales tax is hereby prohibited  
39 from administering or collecting such tax locally, but shall utilize the serv-  
40 ices of the state department of revenue to administer, enforce and collect  
41 such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and  
42 amendments thereto, such tax shall be identical in its application, and  
43 exemptions therefrom, to the Kansas retailers' sales tax act and all laws



1 and administrative rules and regulations of the state department of rev-  
2 enue relating to the Kansas retailers' sales tax shall apply to such local  
3 sales tax insofar as such laws and rules and regulations may be made  
4 applicable. The state director of taxation is hereby authorized to admin-  
5 ister, enforce and collect such local sales taxes and to adopt such rules  
6 and regulations as may be necessary for the efficient and effective ad-  
7 ministration and enforcement thereof.

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

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

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

1 and such officer or employee shall be dismissed from office.

2 Sec. 3. K.S.A. 2004 Supp. 12-192 is hereby amended to read as fol-  
3 lows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
4 (h), all revenue received by the director of taxation from a countywide  
5 retailers' sales tax shall be apportioned among the county and each city  
6 located in such county in the following manner: (1) One-half of all reve-  
7 nue received by the director of taxation shall be apportioned among the  
8 county and each city located in such county in the proportion that the  
9 total tangible property tax levies made in such county in the preceding  
10 year for all funds of each such governmental unit bear to the total of all  
11 such levies made in the preceding year, and (2)  $\frac{1}{2}$  of all revenue received  
12 by the director of taxation from such countywide retailers' sales tax shall  
13 be apportioned among the county and each city located in such county,  
14 first to the county that portion of the revenue equal to the proportion  
15 that the population of the county residing in the unincorporated area of  
16 the county bears to the total population of the county, and second to the  
17 cities in the proportion that the population of each city bears to the total  
18 population of the county, except that no persons residing within the Fort  
19 Riley military reservation shall be included in the determination of the  
20 population of any city located within Riley county. All revenue appor-  
21 tioned to a county shall be paid to its county treasurer and shall be cred-  
22 ited to the general fund of the county.

23 (b) (1) As an alternative and in lieu of the apportionment formula  
24 provided in subsection (a), all revenue received by the director of taxation  
25 from a countywide retailers' sales tax imposed within Johnson county at  
26 the rate of .75% or 1% after the effective date of this act may be appor-  
27 tioned among the county and each city located in such county in the  
28 following manner: (A) The revenue received from the first .5% rate of  
29 tax shall be apportioned in the manner prescribed by subsection (a) and  
30 (B) the revenue received from the rate of tax exceeding .5% shall be  
31 apportioned as follows: (i) One-fourth shall be apportioned among the  
32 county and each city located in such county in the proportion that the  
33 total tangible property tax levies made in such county in the preceding  
34 year for all funds of each such governmental unit bear to the total of all  
35 such levies made in the preceding year and (ii) one-fourth shall be ap-  
36 portioned among the county and each city located in such county, first to  
37 the county that portion of the revenue equal to the proportion that the  
38 population of the county residing in the unincorporated area of the county  
39 bears to the total population of the county, and second to the cities in the  
40 proportion that the population of each city bears to the total population  
41 of the county and (iii) one-half shall be retained by the county for its sole  
42 use and benefit.

43 (2) In lieu of the apportionment formula provided in subsection (a),

1 all money received by the director of taxation from a countywide sales tax  
2 imposed within Montgomery county pursuant to the election held on  
3 November 8, 1994, shall be remitted to and shall be retained by the  
4 county and expended only for the purpose for which the revenue received  
5 from the tax was pledged. All revenue apportioned and paid from the  
6 imposition of such tax to the treasurer of any city prior to the effective  
7 date of this act shall be remitted to the county treasurer and expended  
8 only for the purpose for which the revenue received from the tax was  
9 pledged.

10 (c) (1) Except as otherwise provided by paragraph (2) of this subsec-  
11 tion, for purposes of subsections (a) and (b), the term “total tangible  
12 property tax levies” means the aggregate dollar amount of tax revenue  
13 derived from ad valorem tax levies applicable to all tangible property  
14 located within each such city or county. The ad valorem property tax levy  
15 of any county or city district entity or subdivision shall be included within  
16 this term if the levy of any such district entity or subdivision is applicable  
17 to all tangible property located within each such city or county.

18 (2) For the purposes of subsections (a) and (b), any ad valorem prop-  
19 erty tax levied on property located in a city in Johnson county for the  
20 purpose of providing fire protection service in such city shall be included  
21 within the term “total tangible property tax levies” for such city regardless  
22 of its applicability to all tangible property located within each such city.  
23 If the tax is levied by a district which extends across city boundaries, for  
24 purposes of this computation, the amount of such levy shall be appor-  
25 tioned among each city in which such district extends in the proportion  
26 that such tax levied within each city bears to the total tax levied by the  
27 district.

28 (d) (1) All revenue received from a countywide retailers’ sales tax  
29 imposed pursuant to paragraphs (2), (3)(C), (6), (7), (8), (9) or (12) of  
30 subsection (b) of K.S.A. 12-187, and amendments thereto, shall be re-  
31 mitted to and shall be retained by the county and expended only for the  
32 purpose for which the revenue received from the tax was pledged.

33 (2) Except as otherwise provided in paragraph (5) of subsection (b)  
34 of K.S.A. 12-187, and amendments thereto, all revenues received from a  
35 countywide retailers’ sales tax imposed pursuant to paragraph (5) of sub-  
36 section (b) of K.S.A. 12-187, and amendments thereto, shall be remitted  
37 to and shall be retained by the county and expended only for the purpose  
38 for which the revenue received from the tax was pledged.

39 (e) All revenue apportioned to the several cities of the county shall  
40 be paid to the respective treasurers thereof and deposited in the general  
41 fund of the city. Whenever the territory of any city is located in two or  
42 more counties and any one or more of such counties do not levy a coun-  
43 tywide retailers’ sales tax, or whenever such counties do not levy coun-

1 tywide retailers' sales taxes at a uniform rate, the revenue received by  
2 such city from the proceeds of the countywide retailers' sales tax, as an  
3 alternative to depositing the same in the general fund, may be used for  
4 the purpose of reducing the tax levies of such city upon the taxable tan-  
5 gible property located within the county levying such countywide retail-  
6 ers' sales tax.

7 (f) Prior to March 1 of each year, the secretary of revenue shall advise  
8 each county treasurer of the revenue collected in such county from the  
9 state retailers' sales tax for the preceding calendar year.

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

14 (h) The provisions of subsections (a) and (b) for the apportionment  
15 of countywide retailers' sales tax shall not apply to any revenues received  
16 pursuant to a county or countywide retailers' sales tax levied or collected  
17 under K.S.A. 74-8929, and amendments thereto. All such revenue col-  
18 lected under K.S.A. 74-8929, and amendments thereto, shall be deposited  
19 into the redevelopment bond fund established by K.S.A. 74-8927, and  
20 amendments thereto, for the period of time set forth in K.S.A. 74-8927,  
21 and amendments thereto.

22 Sec. 4. K.S.A. 2004 Supp. 12-187, 12-189 and 12-192 are hereby  
23 repealed.

24 Sec. 5. This act shall take effect and be in force from and after its  
25 publication in the Kansas register.