

HOUSE BILL No. 2537

By Committee on Taxation

2-16

9 AN ACT concerning transportation development districts; relating to
10 methods of financing thereof; Leawood transient guest tax; amending
11 K.S.A. 2006 Supp. 12-17,141 and repealing the existing section.
12

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

14 Section 1. K.S.A. 2006 Supp. 12-17,141 is hereby amended to read
15 as follows: 12-17,141. As used in K.S.A. 2006 Supp. 12-17,140 through
16 12-17,149, and amendments thereto: (a) “Acquire” means the acquisition
17 of property or interests in property by purchase, gift, condemnation or
18 other lawful means and may include the acquisition of existing property
19 and projects already owned by a municipality.

20 (b) “Act” means the provisions of K.S.A. 2006 Supp. 12-17,140
21 through 12-17,149, and amendments thereto.

22 (c) “Bonds” means special obligation bonds or special obligation
23 notes payable solely from the sources described in K.S.A. 2006 Supp. 12-
24 17,147, and amendments thereto, issued by a municipality in accordance
25 with the provisions of this act.

26 (d) “Consultant” means engineers, architects, planners, attorneys and
27 other persons deemed competent to advise and assist the governing body
28 in planning and making of projects.

29 (e) “Cost” means: (1) All costs necessarily incurred for the prepara-
30 tion of preliminary reports, the preparation of plans and specifications,
31 the preparation and publication of notices of hearings, resolutions, ordi-
32 nances and other proceedings, necessary fees and expenses of consultants,
33 interest accrued on borrowed money during the period of construction
34 and the amount of a reserve fund for the bonds, together with the cost
35 of land, materials, labor and other lawful expenses incurred in planning
36 and doing any project and may include a charge of not to exceed 5% of
37 the total cost of a project or the cost of work done by the municipality to
38 reimburse the municipality for the services rendered by the municipality
39 in the administration and supervision of such project by its general offi-
40 cers; and (2) in the case of property and projects already owned by the
41 municipality and previously financed by the issuance of bonds, “cost”
42 means costs authorized by K.S.A. 10-116a and amendments thereto.

43 (f) “District” means a transportation development district created

1 pursuant to this act.

2 (g) “Governing body” means the governing body of a city or the board
3 of county commissioners of a county.

4 (h) “Municipality” means any city or county.

5 (i) “Newspaper” means the official newspaper of the municipality.

6 (j) “Owner” means the owner or owners of record, whether resident
7 or not, of real property within the district.

8 (k) “Project” means any project or undertaking, whether within or
9 without the district, to improve, construct, reconstruct, maintain, restore,
10 replace, renew, repair, install, furnish, equip or extend any bridge, street,
11 road, highway access road, interchange, intersection, signing, signaliza-
12 tion, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest
13 area, dock, wharf, lake or river port, airport, railroad, light rail or other
14 mass transit facility or any other transportation related project or infra-
15 structure including, but not limited to, utility relocation; sanitary and
16 storm sewers and lift stations; drainage conduits, channels and levees;
17 street light fixtures, connection and facilities; underground gas, water,
18 heating and electrical services and connections located within or without
19 the public right-of-way; sidewalks and pedestrian underpasses or over-
20 passes; and water main and extensions.

21 (l) “Transportation development district sales tax” means the tax au-
22 thorized by K.S.A. 2006 Supp. 12-17,145, and amendments thereto.

23 (m) *“Transportation development district transient guest tax” means*
24 *the tax levied by the city of Leawood as authorized by section 2, and*
25 *amendments thereto.*

26 New Sec. 2. (a) In addition to any other source of financing author-
27 ized by this act, the city of Leawood may levy a transportation develop-
28 ment district transient guest tax within the district for purposes of fi-
29 nancing a project in such district and pledging the revenue received
30 therefrom to pay the bonds issued for the project. Any transportation
31 development district transient guest tax levied pursuant to this section
32 shall expire no later than the date the bonds issued to finance such project
33 or refunding bonds issued therefor shall mature.

34 (b) The transportation development district transient guest tax au-
35 thorized pursuant to subsection (a) shall be administered and collected
36 by the secretary of revenue. Upon receipt of a certified copy of the res-
37 olution or ordinance authorizing the levy of the transportation develop-
38 ment district transient guest tax pursuant to this section, the state director
39 of taxation shall cause such tax to be collected in the district at the same
40 time and in the same manner provided for the collection of transient guest
41 tax pursuant to the provisions of K.S.A. 12-1692 or 12-1696, and amend-
42 ments thereto. All of the taxes collected under the provisions of this sec-
43 tion shall be remitted by the secretary of revenue to the state treasurer

1 in accordance with the provisions of K.S.A 75-4215, and amendments
2 thereto. Upon receipt of each such remittance, the state treasurer shall
3 deposit the entire amount in the state treasury to the credit of the trans-
4 portation development district Leawood transient guest tax fund, which
5 fund is hereby established in the state treasury. All moneys in the trans-
6 portation development district Leawood transient guest tax fund shall be
7 remitted at least quarterly by the state treasurer, on instruction from the
8 secretary of revenue, to the treasurer of the city of Leawood. Any refund
9 due on any transportation development district transient guest tax col-
10 lected pursuant to this section shall be paid out of the transportation
11 development district Leawood transient guest tax refund fund which is
12 hereby established in the state treasury and reimbursed by the director
13 of taxation from collections of the transportation development district
14 transient guest tax authorized by this section. Transportation develop-
15 ment district transient guest tax moneys remitted to and received by the
16 city of Leawood pursuant to this section shall be deposited in a transpor-
17 tation development district Leawood transient guest tax fund created by
18 the city of Leawood pursuant to authority granted by K.S.A. 2006 Supp.
19 12-17,148, and amendments thereto. The secretary of revenue may adopt
20 such rules and regulations as may be necessary for the administration and
21 enforcement of the collection of any transient guest tax levied pursuant
22 to this section.

23 (c) Except as specifically provided by this section, the provisions of
24 the transportation development district act apply to any transportation
25 development district transient guest tax authorized pursuant to subsection
26 (a).

27 (d) The provisions of this section shall be part of and supplemental
28 to the transportation development district act.

29 Sec. 3. K.S.A. 2006 Supp. 12-17,141 is hereby repealed.

30 Sec. 4. This act shall take effect and be in force from and after its
31 publication in the statute book.