

## SENATE BILL No. 379

By Committee on Assessment and Taxation

1-14

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9 AN ACT concerning Chautauqua county; relating to financing of jail;  
10 retailers' sales tax; amending K.S.A. 2009 Supp. 12-187, 12-189 and  
11 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. 2009 Supp. 12-187 is hereby amended to read as  
15 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
16 provisions of this act without the governing body of such city having first  
17 submitted such proposition to and having received the approval of a ma-  
18 jority of the electors of the city voting thereon at an election called and  
19 held therefor. The governing body of any city may submit the question  
20 of imposing a retailers' sales tax and the governing body shall be required  
21 to submit the question upon submission of a petition signed by electors  
22 of such city equal in number to not less than 10% of the electors of such  
23 city.

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

38 (2) The board of county commissioners of Anderson, Atchison, Bar-  
39 ton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Franklin,  
40 Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho, Osage, Ot-  
41 tawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson and Wy-  
42 andotte counties may submit the question of imposing a countywide re-  
43 tailers' sales tax and pledging the revenue received therefrom for the

1 purpose of financing the construction or remodeling of a courthouse, jail,  
2 law enforcement center facility or other county administrative facility, to  
3 the electors at an election called and held thereon. The tax imposed pur-  
4 suant to this paragraph shall expire when sales tax sufficient to pay all of  
5 the costs incurred in the financing of such facility has been collected by  
6 retailers as determined by the secretary of revenue. Nothing in this par-  
7 agraph shall be construed to allow the rate of tax imposed by Butler,  
8 Chase, Cowley, Lyon, Montgomery, Neosho, Riley, Sumner or Wilson  
9 county pursuant to this paragraph to exceed or be imposed at any rate  
10 other than the rates prescribed in K.S.A. 12-189, and amendments  
11 thereto.

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

21 (B) The result of the election held on November 8, 1994, on the  
22 question submitted by the board of county commissioners of Ottawa  
23 county for the purpose of increasing its countywide retailers' sales tax by  
24 1% is hereby declared valid, and the revenue received therefrom by the  
25 county shall be expended solely for the purpose of financing the erection,  
26 construction and furnishing of a law enforcement center and jail facility.

27 (C) Except as otherwise provided in this paragraph, the result of the  
28 election held on November 2, 2004, on the question submitted by the  
29 board of county commissioners of Sedgwick county for the purpose of  
30 increasing its countywide retailers' sales tax by 1% is hereby declared  
31 valid, and the revenue received therefrom by the county shall be used  
32 only to pay the costs of: (i) Acquisition of a site and constructing and  
33 equipping thereon a new regional events center, associated parking and  
34 infrastructure improvements and related appurtenances thereto, to be  
35 located in the downtown area of the city of Wichita, Kansas, (the "down-  
36 town arena"); (ii) design for the Kansas coliseum complex and construc-  
37 tion of improvements to the pavilions; and (iii) establishing an operating  
38 and maintenance reserve for the downtown arena and the Kansas coli-  
39 seum complex. The tax imposed pursuant to this paragraph shall com-  
40 mence on July 1, 2005, and shall terminate not later than 30 months after  
41 the commencement thereof.

42 (D) Except as otherwise provided in this paragraph, the result of the  
43 election held on August 5, 2008, on the question submitted by the board

1 of county commissioners of Lyon county for the purpose of increasing its  
2 countywide retailers' sales tax by 1% is hereby declared valid, and the  
3 revenue received therefrom by the county shall be expended for the pur-  
4 poses of *ad valorem* tax reduction and capital outlay. The tax imposed  
5 pursuant to this paragraph shall terminate not later than five years after  
6 the commencement thereof.

7 (E) Except as otherwise provided in this paragraph, the result of the  
8 election held on August 5, 2008, on the question submitted by the board  
9 of county commissioners of Rawlins county for the purpose of increasing  
10 its countywide retailers' sales tax by .75% is hereby declared valid, and  
11 the revenue received therefrom by the county shall be expended for the  
12 purposes of financing the costs of a swimming pool. The tax imposed  
13 pursuant to this paragraph shall terminate not later than 15 years after  
14 the commencement thereof or upon payment of all costs authorized pur-  
15 suant to this paragraph in the financing of such project.

16 (F) *The result of the election held on December 1, 2009, on the ques-*  
17 *tion submitted by the board of county commissioners of Chautauqua*  
18 *county for the purpose of increasing its countywide retailers' sales tax by*  
19 *1% is hereby declared valid, and the revenue received from such tax by*  
20 *the county shall be expended for the purposes of financing the costs of*  
21 *constructing, furnishing and equipping a county jail and law enforcement*  
22 *center and necessary improvements appurtenant to such jail and law en-*  
23 *forcement center. Any tax imposed pursuant to authority granted in this*  
24 *paragraph shall terminate upon payment of all costs authorized pursuant*  
25 *to this paragraph incurred in the financing of the project described in this*  
26 *paragraph.*

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

1 and upon receipt of such moneys shall be deposited to the credit of the  
2 county road and bridge fund. If any funds remain upon the payment of  
3 all costs authorized pursuant to this paragraph in the financing of such  
4 highway projects in Ford county, the state treasurer shall remit such funds  
5 to the treasurer of Ford county and upon receipt of such moneys shall  
6 be deposited to the credit of the county road and bridge fund.

7 (5) The board of county commissioners of any county may submit the  
8 question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%  
9 or 1% and pledging the revenue received therefrom for the purpose of  
10 financing the provision of health care services, as enumerated in the ques-  
11 tion, to the electors at an election called and held thereon. Whenever any  
12 county imposes a tax pursuant to this paragraph, any tax imposed pursuant  
13 to paragraph (2) of subsection (a) by any city located in such county shall  
14 expire upon the effective date of the imposition of the countywide tax,  
15 and thereafter the state treasurer shall remit to each such city that portion  
16 of the countywide tax revenue collected by retailers within such city as  
17 certified by the director of taxation. The tax imposed pursuant to this  
18 paragraph shall be deemed to be in addition to the rate limitations pre-  
19 scribed in K.S.A. 12-189, and amendments thereto. As used in this par-  
20 agraph, health care services shall include but not be limited to the follow-  
21 ing: Local health departments, city or county hospitals, city or county  
22 nursing homes, preventive health care services including immunizations,  
23 prenatal care and the postponement of entry into nursing homes by home  
24 care services, mental health services, indigent health care, physician or  
25 health care worker recruitment, health education, emergency medical  
26 services, rural health clinics, integration of health care services, home  
27 health services and rural health networks.

28 (6) The board of county commissioners of Allen county may submit  
29 the question of imposing a countywide retailers' sales tax at the rate of  
30 .5% and pledging the revenue received therefrom for the purpose of  
31 financing the costs of operation and construction of a solid waste disposal  
32 area or the modification of an existing landfill to comply with federal  
33 regulations to the electors at an election called and held thereon. The tax  
34 imposed pursuant to this paragraph shall expire upon the payment of all  
35 costs incurred in the financing of the project undertaken. Nothing in this  
36 paragraph shall be construed to allow the rate of tax imposed by Allen  
37 county pursuant to this paragraph to exceed or be imposed at any rate  
38 other than the rates prescribed in K.S.A. 12-189 and amendments  
39 thereto.

40 (7) The board of county commissioners of Clay, Dickinson and Miami  
41 county may submit the question of imposing a countywide retailers' sales  
42 tax at the rate of .50% in the case of Clay and Dickinson county and at a  
43 rate of up to 1% in the case of Miami county, and pledging the revenue

1 received therefrom for the purpose of financing the costs of roadway  
2 construction and improvement to the electors at an election called and  
3 held thereon. Except as otherwise provided, the tax imposed pursuant to  
4 this paragraph shall expire after five years from the date such tax is first  
5 collected. The result of the election held on November 2, 2004, on the  
6 question submitted by the board of county commissioners of Miami  
7 county for the purpose of extending for an additional five-year period the  
8 countywide retailers' sales tax imposed pursuant to this subsection in Mi-  
9 ami county is hereby declared valid. The countywide retailers' sales tax  
10 imposed pursuant to this subsection in Clay and Miami county may be  
11 extended or reenacted for additional five-year periods upon the board of  
12 county commissioners of Clay and Miami county submitting such ques-  
13 tion to the electors at an election called and held thereon for each addi-  
14 tional five-year period as provided by law.

15 (8) The board of county commissioners of Sherman county may sub-  
16 mit the question of imposing a countywide retailers' sales tax at the rate  
17 of 1% and pledging the revenue received therefrom for the purpose of  
18 financing the costs of street and roadway improvements to the electors  
19 at an election called and held thereon. The tax imposed pursuant to this  
20 paragraph shall expire upon payment of all costs authorized pursuant to  
21 this paragraph in the financing of such project.

22 (9) The board of county commissioners of Cowley, Crawford, Russell  
23 and Woodson county may submit the question of imposing a countywide  
24 retailers' sales tax at the rate of .5% in the case of Crawford, Russell and  
25 Woodson county and at a rate of up to .25%, in the case of Cowley county  
26 and pledging the revenue received therefrom for the purpose of financing  
27 economic development initiatives or public infrastructure projects. The  
28 tax imposed pursuant to this paragraph shall expire after five years from  
29 the date such tax is first collected.

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

36 (11) The board of county commissioners of Douglas county may sub-  
37 mit the question of imposing a countywide retailers' sales tax at the rate  
38 of .25% and pledging the revenue received therefrom for the purposes  
39 of preservation, access and management of open space, and for industrial  
40 and business park related economic development.

41 (12) The board of county commissioners of Shawnee county may sub-  
42 mit the question of imposing a countywide retailers' sales tax at the rate  
43 of .25% and pledging the revenue received therefrom to the city of To-

1 peka for the purpose of financing the costs of rebuilding the Topeka  
2 boulevard bridge and other public infrastructure improvements associ-  
3 ated with such project to the electors at an election called and held  
4 thereon. The tax imposed pursuant to this paragraph shall expire upon  
5 payment of all costs authorized in financing such project.

6 (13) The board of county commissioners of Jackson county may sub-  
7 mit the question of imposing a countywide retailers' sales tax at a rate of  
8 .4% and pledging the revenue received therefrom as follows: 50% of such  
9 revenues for the purpose of financing for economic development initia-  
10 tives; and 50% of such revenues for the purpose of financing public in-  
11 frastructure projects to the electors at an election called and held thereon.  
12 The tax imposed pursuant to this paragraph shall expire after seven years  
13 from the date such tax is first collected.

14 (14) The board of county commissioners of Neosho county may sub-  
15 mit the question of imposing a countywide retailers' sales tax at the rate  
16 of .5% and pledging the revenue received therefrom for the purpose of  
17 financing the costs of roadway construction and improvement to the elec-  
18 tors at an election called and held thereon. The tax imposed pursuant to  
19 this paragraph shall expire upon payment of all costs authorized pursuant  
20 to this paragraph in the financing of such project.

21 (15) The board of county commissioners of Saline county may submit  
22 the question of imposing a countywide retailers' sales tax at the rate of  
23 up to .5% and pledging the revenue received therefrom for the purpose  
24 of financing the costs of construction and operation of an expo center to  
25 the electors at an election called and held thereon. The tax imposed pur-  
26 suant to this paragraph shall expire after five years from the date such tax  
27 is first collected.

28 (16) The board of county commissioners of Harvey county may sub-  
29 mit the question of imposing a countywide retailers' sales tax at the rate  
30 of 1.0% and pledging the revenue received therefrom for the purpose of  
31 financing the costs of property tax relief, economic development initia-  
32 tives and public infrastructure improvements to the electors at an election  
33 called and held thereon.

34 (17) The board of county commissioners of Atchison county may sub-  
35 mit the question of imposing a countywide retailers' sales tax at the rate  
36 of .25% and pledging the revenue received therefrom for the purpose of  
37 financing the costs of construction and maintenance of sports and rec-  
38 reational facilities to the electors at an election called and held thereon.  
39 The tax imposed pursuant to this paragraph shall expire upon payment  
40 of all costs authorized in financing such facilities.

41 (18) The board of county commissioners of Wabaunsee county may  
42 submit the question of imposing a countywide retailers' sales tax at the  
43 rate of .5% and pledging the revenue received therefrom for the purpose

1 of financing the costs of bridge and roadway construction and improve-  
2 ment to the electors at an election called and held thereon. The tax im-  
3 posed pursuant to this paragraph shall expire after 15 years from the date  
4 such tax is first collected.

5 (19) The board of county commissioners of Jefferson county may sub-  
6 mit the question of imposing a countywide retailers' sales tax at the rate  
7 of 1% and pledging the revenue received therefrom for the purpose of  
8 financing the costs of roadway construction and improvement to the elec-  
9 tors at an election called and held thereon. The tax imposed pursuant to  
10 this paragraph shall expire after six years from the date such tax is first  
11 collected. The countywide retailers' sales tax imposed pursuant to this  
12 paragraph may be extended or reenacted for additional six-year periods  
13 upon the board of county commissioners of Jefferson county submitting  
14 such question to the electors at an election called and held thereon for  
15 each additional six-year period as provided by law.

16 (20) The board of county commissioners of Riley county may submit  
17 the question of imposing a countywide retailers' sales tax at the rate of  
18 up to 1% and pledging the revenue received therefrom for the purpose  
19 of financing the costs of bridge and roadway construction and improve-  
20 ment to the electors at an election called and held thereon. The tax im-  
21 posed pursuant to this paragraph shall expire after five years from the  
22 date such tax is first collected.

23 (21) The board of county commissioners of Johnson county may sub-  
24 mit the question of imposing a countywide retailers' sales tax at the rate  
25 of .25% and pledging the revenue received therefrom for the purpose of  
26 financing the construction and operation costs of public safety projects,  
27 including, but not limited to, a jail, detention center, sheriff's resource  
28 center, crime lab or other county administrative or operational facility  
29 dedicated to public safety, to the electors at an election called and held  
30 thereon. The tax imposed pursuant to this paragraph shall expire after 10  
31 years from the date such tax is first collected. The countywide retailers'  
32 sales tax imposed pursuant to this subsection may be extended or reen-  
33 acted for additional periods not exceeding 10 years upon the board of  
34 county commissioners of Johnson county submitting such question to the  
35 electors at an election called and held thereon for each additional ten-  
36 year period as provided by law.

37 (22) The board of county commissioners of Wilson county may sub-  
38 mit the question of imposing a countywide retailers' sales tax at the rate  
39 of up to 1% and pledging the revenue received therefrom for the purpose  
40 of financing the costs of roadway construction and improvements to fed-  
41 eral highways, the development of a new industrial park and other public  
42 infrastructure improvements to the electors at an election called and held  
43 thereon. The tax imposed pursuant to this paragraph shall expire upon

1 payment of all costs authorized pursuant to this paragraph in the financing  
2 of such project or projects.

3 (23) The board of county commissioners of Butler county may submit  
4 the question of imposing a countywide retailers' sales tax at the rate of  
5 either .25%, .5%, .75% or 1% and pledging the revenue received there-  
6 from for the purpose of financing the costs of public safety capital projects  
7 or bridge and roadway construction projects, or both, to the electors at  
8 an election called and held thereon. The tax imposed pursuant to this  
9 paragraph shall expire upon payment of all costs authorized in financing  
10 such projects.

11 (24) The board of county commissioners of Barton county may sub-  
12 mit the question of imposing a countywide retailers' sales tax at the rate  
13 of up to .5% and pledging the revenue received therefrom for the purpose  
14 of financing the costs of roadway and bridge construction and improve-  
15 ment and infrastructure development and improvement to the electors  
16 at an election called and held thereon. The tax imposed pursuant to this  
17 paragraph shall expire after 10 years from the date such tax is first  
18 collected.

19 (25) The board of county commissioners of Jefferson county may sub-  
20 mit the question of imposing a countywide retailers' sales tax at the rate  
21 of .25% and pledging the revenue received therefrom for the purpose of  
22 financing the costs of the county's obligation as participating employer to  
23 make employer contributions and other required contributions to the  
24 Kansas public employees retirement system for eligible employees of the  
25 county who are members of the Kansas police and firemen's retirement  
26 system, to the electors at an election called and held thereon. The tax  
27 imposed pursuant to this paragraph shall expire upon payment of all costs  
28 authorized in financing such purpose.

29 (c) The boards of county commissioners of any two or more contig-  
30 uous counties, upon adoption of a joint resolution by such boards, may  
31 submit the question of imposing a retailers' sales tax within such counties  
32 to the electors of such counties at an election called and held thereon  
33 and such boards of any two or more contiguous counties shall be required  
34 to submit such question upon submission of a petition in each of such  
35 counties, signed by a number of electors of each of such counties where  
36 submitted equal in number to not less than 10% of the electors of each  
37 of such counties who voted at the last preceding general election for the  
38 office of secretary of state, or upon receiving resolutions requesting such  
39 an election passed by not less than  $\frac{2}{3}$  of the membership of the governing  
40 body of each of one or more cities within each of such counties which  
41 contains a population of not less than 25% of the entire population of  
42 each of such counties, or upon receiving resolutions requesting such an  
43 election passed by  $\frac{2}{3}$  of the membership of the governing body of each



1 of one or more taxing subdivisions within each of such counties which  
2 levy not less than 25% of the property taxes levied by all taxing subdivi-  
3 sions within each of such counties.

4 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
5 2006, shall continue in effect until repealed in the manner provided  
6 herein for the adoption and approval of such tax or until repealed by the  
7 adoption of an ordinance for such repeal. Any countywide retailers' sales  
8 tax in the amount of .5% or 1% in effect on July 1, 1990, shall continue  
9 in effect until repealed in the manner provided herein for the adoption  
10 and approval of such tax.

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

27 (f) The sufficiency of the number of signers of any petition filed un-  
28 der this section shall be determined by the county election officer. Every  
29 election held under this act shall be conducted by the county election  
30 officer.

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

35 Sec. 2. K.S.A. 2009 Supp. 12-189 is hereby amended to read as fol-  
36 lows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
37 increments of .05% and in an amount not to exceed 2% for general pur-  
38 poses and not to exceed 1% for special purposes which shall be deter-  
39 mined by the governing body of the city. For any retailers' sales tax im-  
40 posed by a city for special purposes, such city shall specify the purposes  
41 for which such tax is imposed. All such special purpose retailers' sales  
42 taxes imposed by a city shall expire after 10 years from the date such tax  
43 is first collected. The rate of any countywide retailers' sales tax shall be

1 fixed in an amount of either .25%, .5%, .75% or 1% which amount shall  
2 be determined by the board of county commissioners, except that:

3 (a) The board of county commissioners of Wabaunsee county, for the  
4 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-  
5 ments thereto, may fix such rate at 1.25%; the board of county commis-  
6 sioners of Osage or Reno county, for the purposes of paragraph (2) of  
7 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
8 rate at 1.25% or 1.5%; the board of county commissioners of Cherokee,  
9 Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes  
10 of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments  
11 thereto, may fix such rate at 1.5%, the board of county commissioners of  
12 Atchison county, for the purposes of paragraph (2) of subsection (b) of  
13 K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5% or  
14 1.75%; the board of county commissioners of Anderson, Barton, Jefferson  
15 or Ottawa county, for the purposes of paragraph (2) of subsection (b) of  
16 K.S.A. 12-187, and amendments thereto, may fix such rate at 2%; the  
17 board of county commissioners of Marion county, for the purposes of  
18 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments  
19 thereto, may fix such rate at 2.5%; the board of county commissioners of  
20 Franklin, Linn and Miami counties, for the purposes of paragraph (2) of  
21 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
22 rate at a percentage which is equal to the sum of the rate allowed to be  
23 imposed by the respective board of county commissioners on July 1, 2007,  
24 plus up to 1.0%; and the board of county commissioners of Brown county,  
25 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
26 amendments thereto, may fix such rate at up to 2%;

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

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

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

39 (e) the board of county commissioners of Dickinson county, for the  
40 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-  
41 ments thereto, may fix such rate at 1.5%, and the board of county com-  
42 missioners of Miami county, for the purposes of paragraph (7) of subsec-  
43 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at

- 1 1.25%, 1.5%, 1.75% or 2%;
- 2 (f) the board of county commissioners of Sherman county, for the  
3 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-  
4 ments thereto, may fix such rate at 2.25%;
- 5 (g) the board of county commissioners of Crawford or Russell county  
6 for the purposes of paragraph (9) of subsection (b) of K.S.A. 12-187, and  
7 amendments thereto, may fix such rate at 1.5%;
- 8 (h) the board of county commissioners of Franklin county, for the  
9 purposes of paragraph (10) of subsection (b) of K.S.A. 12-187, and  
10 amendments thereto, may fix such rate at 1.75%;
- 11 (i) the board of county commissioners of Douglas county, for the  
12 purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and  
13 amendments thereto, may fix such rate at 1.25%;
- 14 (j) the board of county commissioners of Jackson county, for the pur-  
15 poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,  
16 may fix such rate at 1.4%;
- 17 (k) the board of county commissioners of Sedgwick county, for the  
18 purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and  
19 amendments thereto, may fix such rate at 2%;
- 20 (l) the board of county commissioners of Neosho county, for the pur-  
21 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-  
22 ments thereto, may fix such rate at 1.0% or 1.5%;
- 23 (m) the board of county commissioners of Saline county, for the pur-  
24 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-  
25 ments thereto, may fix such rate at up to 1.5%;
- 26 (n) the board of county commissioners of Harvey county, for the pur-  
27 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-  
28 ments thereto, may fix such rate at 2.0%;
- 29 (o) the board of county commissioners of Atchison county, for the  
30 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and amend-  
31 ments thereto, may fix such rate at a percentage which is equal to the  
32 sum of the rate allowed to be imposed by the board of county commis-  
33 sioners of Atchison county on the effective date of this act plus .25%;
- 34 (p) the board of county commissioners of Wabaunsee county, for the  
35 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-  
36 ments thereto, may fix such rate at a percentage which is equal to the  
37 sum of the rate allowed to be imposed by the board of county commis-  
38 sioners of Wabaunsee county on July 1, 2007, plus .5%;
- 39 (q) the board of county commissioners of Jefferson county, for the  
40 purpose of paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187,  
41 and amendments thereto, may fix such rate at 2.25%;
- 42 (r) the board of county commissioners of Riley county, for the pur-  
43 pose of paragraph (20) of subsection (b) of K.S.A. 12-187, and amend-

1 ments thereto, may fix such rate at a percentage which is equal to the  
2 sum of the rate allowed to be imposed by the board of county commis-  
3 sioners of Riley county on July 1, 2007, plus up to 1%;

4 (s) the board of county commissioners of Johnson county for the pur-  
5 poses of paragraph (21) of subsection (b) of K.S.A. 12-187, and amend-  
6 ments thereto, may fix such rate at a percentage which is equal to the  
7 sum of the rate allowed to be imposed by the board of county commis-  
8 sioners of Johnson county on July 1, 2007, plus .25%;

9 (t) the board of county commissioners of Wilson county for the pur-  
10 poses of paragraph (22) of subsection (b) of K.S.A. 12-187, and amend-  
11 ments thereto, may fix such rate at up to 2%;

12 (u) the board of county commissioners of Butler county for the pur-  
13 poses of paragraph (23) of subsection (b) of K.S.A. 12-187, and amend-  
14 ments thereto, may fix such rate at a percentage which is equal to the  
15 sum of the rate otherwise allowed pursuant to this section, plus .25%,  
16 .5%, .75% or 1%;

17 (v) the board of county commissioners of Barton county, for the pur-  
18 poses of paragraph (24) of subsection (b) of K.S.A. 12-187, and amend-  
19 ments thereto, may fix such rate at up to 1.5%;

20 (w) the board of county commissioners of Lyon county, for the pur-  
21 poses of paragraph (3)(D) of subsection (b) of K.S.A. 12-187, and amend-  
22 ments thereto, may fix such rate at 1.5%; ~~and~~

23 (x) the board of county commissioners of Rawlins county, for the  
24 purposes of paragraph (3)(E) of subsection (b) of K.S.A. 12-187, and  
25 amendments thereto, may fix such rate at 1.75%; *and*

26 (y) *the board of county commissioners of Chautauqua county, for the*  
27 *purposes of paragraph (3)(F) of subsection (b) of K.S.A. 12-187, and*  
28 *amendments thereto, may fix such rate at 2.0%.*

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

42 Upon receipt of a certified copy of an ordinance or resolution author-  
43 izing the levy of a local retailers' sales tax, the director of taxation shall

1 cause such taxes to be collected within or without the boundaries of such  
2 taxing subdivision at the same time and in the same manner provided for  
3 the collection of the state retailers' sales tax. Such copy shall be submitted  
4 to the director of taxation within 30 days after adoption of any such or-  
5 dinance or resolution. All moneys collected by the director of taxation  
6 under the provisions of this section shall be credited to a county and city  
7 retailers' sales tax fund which fund is hereby established in the state treas-  
8 ury, except that all moneys collected by the director of taxation pursuant  
9 to the authority granted in paragraph (22) of subsection (b) of K.S.A. 12-  
10 187, and amendments thereto, shall be credited to the Wilson county  
11 capital improvements fund. Any refund due on any county or city retailers'  
12 sales tax collected pursuant to this act shall be paid out of the sales tax  
13 refund fund and reimbursed by the director of taxation from collections  
14 of local retailers' sales tax revenue. Except for local retailers' sales tax  
15 revenue required to be deposited in the redevelopment bond fund es-  
16 tablished under K.S.A. 74-8927, and amendments thereto, all local re-  
17 tailers' sales tax revenue collected within any county or city pursuant to  
18 this act shall be apportioned and remitted at least quarterly by the state  
19 treasurer, on instruction from the director of taxation, to the treasurer of  
20 such county or city.

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

25 The director of taxation shall provide, upon request by a city or county  
26 clerk or treasurer or finance officer of any city or county levying a local  
27 retailers' sales tax, monthly reports identifying each retailer doing busi-  
28 ness in such city or county or making taxable sales sourced to such city  
29 or county, setting forth the tax liability and the amount of such tax re-  
30 mitted by each retailer during the preceding month and identifying each  
31 business location maintained by the retailer and such retailer's sales or  
32 use tax registration or account number. Such report shall be made avail-  
33 able to the clerk or treasurer or finance officer of such city or county  
34 within a reasonable time after it has been requested from the director of  
35 taxation. The director of taxation shall be allowed to assess a reasonable  
36 fee for the issuance of such report. Information received by any city or  
37 county pursuant to this section shall be confidential, and it shall be un-  
38 lawful for any officer or employee of such city or county to divulge any  
39 such information in any manner. Any violation of this paragraph by a city  
40 or county officer or employee is a class A misdemeanor, and such officer  
41 or employee shall be dismissed from office. Reports of violations of this  
42 paragraph shall be investigated by the attorney general. The district at-  
43 torney or county attorney and the attorney general shall have authority

1 to prosecute violations of this paragraph.

2 Sec. 3. K.S.A. 2009 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) In lieu of the apportionment formula provided in subsection  
24 (a), all revenue received by the director of taxation from a countywide  
25 retailers' sales tax imposed within Johnson county at the rate of .75%, 1%  
26 or 1.25% after July 1, 2007, shall be apportioned among the county and  
27 each city located in such county in the following manner: (A) The revenue  
28 received from the first .5% rate of tax shall be apportioned in the manner  
29 prescribed by subsection (a) and (B) the revenue received from the rate  
30 of tax exceeding .5% shall be apportioned as follows: (i) One-fourth shall  
31 be apportioned among the county and each city located in such county  
32 in the proportion that the total tangible property tax levies made in such  
33 county in the preceding year for all funds of each such governmental unit  
34 bear to the total of all such levies made in the preceding year and (ii)  
35 one-fourth shall be apportioned among the county and each city located  
36 in such county, first to the county that portion of the revenue equal to  
37 the proportion that the population of the county residing in the unincor-  
38 porated area of the county bears to the total population of the county,  
39 and second to the cities in the proportion that the population of each city  
40 bears to the total population of the county and (iii) one-half shall be  
41 retained by the county for its sole use and benefit.

42 (2) In lieu of the apportionment formula provided in subsection (a),  
43 all money received by the director of taxation from a countywide sales tax

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

9 (3) In lieu of the apportionment formula provided in subsection (a),  
10 on and after the effective date of this act, all moneys received by the  
11 director of taxation from a countywide retailers' sales tax imposed within  
12 Phillips county pursuant to the election held on September 20, 2005, shall  
13 be remitted to and shall be retained by the county and expended only for  
14 the purpose for which the revenue received from the tax was pledged.

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

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

33 (d) (1) All revenue received from a countywide retailers' sales tax  
34 imposed pursuant to paragraphs (2), (3)(C), (3)(F), (6), (7), (8), (9), (12),  
35 (14), (15), (16), (17), (18), (19), (20), (22), (23) and (25) of subsection (b)  
36 of K.S.A. 12-187, and amendments thereto, shall be remitted to and shall  
37 be retained by the county and expended only for the purpose for which  
38 the revenue received from the tax was pledged.

39 (2) Except as otherwise provided in paragraph (5) of subsection (b)  
40 of K.S.A. 12-187, and amendments thereto, all revenues received from a  
41 countywide retailers' sales tax imposed pursuant to paragraph (5) of sub-  
42 section (b) of K.S.A. 12-187, and amendments thereto, shall be remitted  
43 to and shall be retained by the county and expended only for the purpose

1 for which the revenue received from the tax was pledged.

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

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

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

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

28 Sec. 4. K.S.A. 2009 Supp. 12-187, 12-189 and 12-192 are hereby  
29 repealed.

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