

**HOUSE BILL No. 2404**

By Committee on Taxation

3-10

1 AN ACT concerning taxation; relating to countywide retailers' sales tax;  
2 property tax; allowing counties to eliminate county portion of property  
3 tax and replace revenues with increased sales taxes; amending K.S.A.  
4 2014 Supp. 12-187, 12-189 and 12-192 and repealing the existing  
5 sections.  
6

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

8 New Section 1. (a) If the board of county commissioners, pursuant to  
9 K.S.A. 12-187(h), and amendments thereto, submits to the electors of the  
10 county the question of imposing a countywide retailers' sales tax and  
11 pledging the revenue received therefrom for the purpose of eliminating the  
12 county property tax on real and personal property, except motor vehicles,  
13 and a majority of the electors vote in favor of such question, the county  
14 then shall not adopt any budget requiring property tax increases for at least  
15 four years following the date of the election.

16 (b) Upon expiration of the four-year period described in subsection  
17 (a), the county may adopt a budget requiring property tax increases only if  
18 such increase is at least 10 mills above the rate before the county property  
19 tax on real and personal property was eliminated. Such property tax  
20 increase must be approved by a majority of the electors of the county at an  
21 election called and held therefor. If a majority of electors vote in favor of  
22 the proposition, it shall have the effect of raising the county property tax as  
23 called for on the ballot and lowering the sales tax to the rate of such tax  
24 before the county property tax on real and personal property was  
25 eliminated.

26 Sec. 2. K.S.A. 2014 Supp. 12-187 is hereby amended to read as  
27 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
28 provisions of this act without the governing body of such city having first  
29 submitted such proposition to and having received the approval of a  
30 majority of the electors of the city voting thereon at an election called and  
31 held therefor. The governing body of any city may submit the question of  
32 imposing a retailers' sales tax and the governing body shall be required to  
33 submit the question upon submission of a petition signed by electors of  
34 such city equal in number to not less than 10% of the electors of such city.

35 (b) (1) The board of county commissioners of any county may submit  
36 the question of imposing a countywide retailers' sales tax to the electors at

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

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

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

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

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

16 (D) Except as otherwise provided in this paragraph, the result of the  
17 election held on August 5, 2008, on the question submitted by the board of  
18 county commissioners of Lyon county for the purpose of increasing its  
19 countywide retailers' sales tax by 1% is hereby declared valid, and the  
20 revenue received therefrom by the county shall be expended for the  
21 purposes of ad valorem tax reduction and capital outlay. The tax imposed  
22 pursuant to this paragraph shall terminate not later than five years after the  
23 commencement thereof.

24 (E) Except as otherwise provided in this paragraph, the result of the  
25 election held on August 5, 2008, on the question submitted by the board of  
26 county commissioners of Rawlins county for the purpose of increasing its  
27 countywide retailers' sales tax by 0.75% is hereby declared valid, and the  
28 revenue received therefrom by the county shall be expended for the  
29 purposes of financing the costs of a swimming pool. The tax imposed  
30 pursuant to this paragraph shall terminate not later than 15 years after the  
31 commencement thereof or upon payment of all costs authorized pursuant  
32 to this paragraph in the financing of such project.

33 (F) The result of the election held on December 1, 2009, on the  
34 question submitted by the board of county commissioners of Chautauqua  
35 county for the purpose of increasing its countywide retailers' sales tax by  
36 1% is hereby declared valid, and the revenue received from such tax by the  
37 county shall be expended for the purposes of financing the costs of  
38 constructing, furnishing and equipping a county jail and law enforcement  
39 center and necessary improvements appurtenant to such jail and law  
40 enforcement center. Any tax imposed pursuant to authority granted in this  
41 paragraph shall terminate upon payment of all costs authorized pursuant to  
42 this paragraph incurred in the financing of the project described in this  
43 paragraph.

1 (4) The board of county commissioners of Finney and Ford counties  
2 may submit the question of imposing a countywide retailers' sales tax at  
3 the rate of 0.25% and pledging the revenue received therefrom for the  
4 purpose of financing all or any portion of the cost to be paid by Finney or  
5 Ford county for construction of highway projects identified as system  
6 enhancements under the provisions of ~~paragraph (5) of subsection (b) of~~  
7 K.S.A. 68-2314(b)(5), and amendments thereto, to the electors at an  
8 election called and held thereon. Such election shall be called and held in  
9 the manner provided by the general bond law. The tax imposed pursuant to  
10 this paragraph shall expire upon the payment of all costs authorized  
11 pursuant to this paragraph in the financing of such highway projects.  
12 Nothing in this paragraph shall be construed to allow the rate of tax  
13 imposed by Finney or Ford county pursuant to this paragraph to exceed the  
14 maximum rate prescribed in K.S.A. 12-189, and amendments thereto. If  
15 any funds remain upon the payment of all costs authorized pursuant to this  
16 paragraph in the financing of such highway projects in Finney county, the  
17 state treasurer shall remit such funds to the treasurer of Finney county and  
18 upon receipt of such moneys shall be deposited to the credit of the county  
19 road and bridge fund. If any funds remain upon the payment of all costs  
20 authorized pursuant to this paragraph in the financing of such highway  
21 projects in Ford county, the state treasurer shall remit such funds to the  
22 treasurer of Ford county and upon receipt of such moneys shall be  
23 deposited to the credit of the county road and bridge fund.

24 (5) The board of county commissioners of any county may submit the  
25 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,  
26 0.75% or 1% and pledging the revenue received therefrom for the purpose  
27 of financing the provision of health care services, as enumerated in the  
28 question, to the electors at an election called and held thereon. Whenever  
29 any county imposes a tax pursuant to this paragraph, any tax imposed  
30 pursuant to ~~paragraph (2) of subsection (a)(2)~~ by any city located in such  
31 county shall expire upon the effective date of the imposition of the  
32 countywide tax, and thereafter the state treasurer shall remit to each such  
33 city that portion of the countywide tax revenue collected by retailers  
34 within such city as certified by the director of taxation. The tax imposed  
35 pursuant to this paragraph shall be deemed to be in addition to the rate  
36 limitations prescribed in K.S.A. 12-189, and amendments thereto. As used  
37 in this paragraph, health care services shall include, but not be limited to,  
38 the following: Local health departments, city or county hospitals, city or  
39 county nursing homes, preventive health care services including  
40 immunizations, prenatal care and the postponement of entry into nursing  
41 homes by home care services, mental health services, indigent health care,  
42 physician or health care worker recruitment, health education, emergency  
43 medical services, rural health clinics, integration of health care services,

1 home health services and rural health networks.

2 (6) The board of county commissioners of Allen county may submit  
3 the question of imposing a countywide retailers' sales tax at the rate of  
4 0.5% and pledging the revenue received therefrom for the purpose of  
5 financing the costs of operation and construction of a solid waste disposal  
6 area or the modification of an existing landfill to comply with federal  
7 regulations to the electors at an election called and held thereon. The tax  
8 imposed pursuant to this paragraph shall expire upon the payment of all  
9 costs incurred in the financing of the project undertaken. Nothing in this  
10 paragraph shall be construed to allow the rate of tax imposed by Allen  
11 county pursuant to this paragraph to exceed or be imposed at any rate other  
12 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

13 (7) The board of county commissioners of Clay, Dickinson and  
14 Miami county may submit the question of imposing a countywide retailers'  
15 sales tax at the rate of 0.50% in the case of Clay and Dickinson county and  
16 at a rate of up to 1% in the case of Miami county, and pledging the revenue  
17 received therefrom for the purpose of financing the costs of roadway  
18 construction and improvement to the electors at an election called and held  
19 thereon. Except as otherwise provided, the tax imposed pursuant to this  
20 paragraph shall expire after five years from the date such tax is first  
21 collected. The result of the election held on November 2, 2004, on the  
22 question submitted by the board of county commissioners of Miami  
23 county for the purpose of extending for an additional five-year period the  
24 countywide retailers' sales tax imposed pursuant to this subsection in  
25 Miami county is hereby declared valid. The countywide retailers' sales tax  
26 imposed pursuant to this subsection in Clay and Miami county may be  
27 extended or reenacted for additional five-year periods upon the board of  
28 county commissioners of Clay and Miami county submitting such question  
29 to the electors at an election called and held thereon for each additional  
30 five-year period as provided by law.

31 (8) The board of county commissioners of Sherman county may  
32 submit the question of imposing a countywide retailers' sales tax at the rate  
33 of 1% and pledging the revenue received therefrom for the purpose of  
34 financing the costs of street and roadway improvements to the electors at  
35 an election called and held thereon. The tax imposed pursuant to this  
36 paragraph shall expire upon payment of all costs authorized pursuant to  
37 this paragraph in the financing of such project.

38 (9) The board of county commissioners of Cowley, Crawford, Russell  
39 and Woodson county may submit the question of imposing a countywide  
40 retailers' sales tax at the rate of 0.5% in the case of Crawford, Russell and  
41 Woodson county and at a rate of up to 0.25%, in the case of Cowley  
42 county and pledging the revenue received therefrom for the purpose of  
43 financing economic development initiatives or public infrastructure

1 projects. The tax imposed pursuant to this paragraph shall expire after five  
2 years from the date such tax is first collected.

3 (10) The board of county commissioners of Franklin county may  
4 submit the question of imposing a countywide retailers' sales tax at the rate  
5 of 0.25% and pledging the revenue received therefrom for the purpose of  
6 financing recreational facilities. The tax imposed pursuant to this  
7 paragraph shall expire upon payment of all costs authorized in financing  
8 such facilities.

9 (11) The board of county commissioners of Douglas county may  
10 submit the question of imposing a countywide retailers' sales tax at the rate  
11 of 0.25% and pledging the revenue received therefrom for the purposes of  
12 conservation, access and management of open space; preservation of  
13 cultural heritage; and economic development projects and activities.

14 (12) The board of county commissioners of Shawnee county may  
15 submit the question of imposing a countywide retailers' sales tax at the rate  
16 of 0.25% and pledging the revenue received therefrom to the city of  
17 Topeka for the purpose of financing the costs of rebuilding the Topeka  
18 boulevard bridge and other public infrastructure improvements associated  
19 with such project to the electors at an election called and held thereon. The  
20 tax imposed pursuant to this paragraph shall expire upon payment of all  
21 costs authorized in financing such project.

22 (13) The board of county commissioners of Jackson county may  
23 submit the question of imposing a countywide retailers' sales tax at a rate  
24 of 0.4% and pledging the revenue received therefrom as follows: 50% of  
25 such revenues for the purpose of financing for economic development  
26 initiatives; and 50% of such revenues for the purpose of financing public  
27 infrastructure projects to the electors at an election called and held thereon.  
28 The tax imposed pursuant to this paragraph shall expire after seven years  
29 from the date such tax is first collected. The board of county  
30 commissioners of Jackson county may submit the question of imposing a  
31 countywide retailers' sales tax at a rate of 0.4% which such tax shall take  
32 effect after the expiration of the tax imposed pursuant to this paragraph  
33 prior to the effective date of this act, and pledging the revenue received  
34 therefrom for the purpose of financing public infrastructure projects to the  
35 electors at an election called and held thereon. Such tax shall expire after  
36 seven years from the date such tax is first collected.

37 (14) The board of county commissioners of Neosho county may  
38 submit the question of imposing a countywide retailers' sales tax at the rate  
39 of 0.5% and pledging the revenue received therefrom for the purpose of  
40 financing the costs of roadway construction and improvement to the  
41 electors at an election called and held thereon. The tax imposed pursuant  
42 to this paragraph shall expire upon payment of all costs authorized  
43 pursuant to this paragraph in the financing of such project.

1 (15) The board of county commissioners of Saline county may  
2 submit the question of imposing a countywide retailers' sales tax at the rate  
3 of up to 0.5% and pledging the revenue received therefrom for the purpose  
4 of financing the costs of construction and operation of an expo center to  
5 the electors at an election called and held thereon. The tax imposed  
6 pursuant to this paragraph shall expire after five years from the date such  
7 tax is first collected.

8 (16) The board of county commissioners of Harvey county may  
9 submit the question of imposing a countywide retailers' sales tax at the rate  
10 of 1.0% and pledging the revenue received therefrom for the purpose of  
11 financing the costs of property tax relief, economic development initiatives  
12 and public infrastructure improvements to the electors at an election called  
13 and held thereon.

14 (17) The board of county commissioners of Atchison county may  
15 submit the question of imposing a countywide retailers' sales tax at the rate  
16 of 0.25% and pledging the revenue received therefrom for the purpose of  
17 financing the costs of construction and maintenance of sports and  
18 recreational facilities to the electors at an election called and held thereon.  
19 The tax imposed pursuant to this paragraph shall expire upon payment of  
20 all costs authorized in financing such facilities.

21 (18) The board of county commissioners of Wabaunsee county may  
22 submit the question of imposing a countywide retailers' sales tax at the rate  
23 of 0.5% and pledging the revenue received therefrom for the purpose of  
24 financing the costs of bridge and roadway construction and improvement  
25 to the electors at an election called and held thereon. The tax imposed  
26 pursuant to this paragraph shall expire after 15 years from the date such  
27 tax is first collected.

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

39 (20) The board of county commissioners of Riley county may submit  
40 the question of imposing a countywide retailers' sales tax at the rate of up  
41 to 1% and pledging the revenue received therefrom for the purpose of  
42 financing the costs of bridge and roadway construction and improvement  
43 to the electors at an election called and held thereon. The tax imposed

1 pursuant to this paragraph shall expire after five years from the date such  
2 tax is first collected.

3 (21) The board of county commissioners of Johnson county may  
4 submit the question of imposing a countywide retailers' sales tax at the rate  
5 of 0.25% and pledging the revenue received therefrom for the purpose of  
6 financing the construction and operation costs of public safety projects,  
7 including, but not limited to, a jail, detention center, sheriff's resource  
8 center, crime lab or other county administrative or operational facility  
9 dedicated to public safety, to the electors at an election called and held  
10 thereon. The tax imposed pursuant to this paragraph shall expire after 10  
11 years from the date such tax is first collected. The countywide retailers'  
12 sales tax imposed pursuant to this subsection may be extended or  
13 reenacted for additional periods not exceeding 10 years upon the board of  
14 county commissioners of Johnson county submitting such question to the  
15 electors at an election called and held thereon for each additional ten-year  
16 period as provided by law.

17 (22) The board of county commissioners of Wilson county may  
18 submit the question of imposing a countywide retailers' sales tax at the rate  
19 of up to 1% and pledging the revenue received therefrom for the purpose  
20 of financing the costs of roadway construction and improvements to  
21 federal highways, the development of a new industrial park and other  
22 public infrastructure improvements to the electors at an election called and  
23 held thereon. The tax imposed pursuant to this paragraph shall expire upon  
24 payment of all costs authorized pursuant to this paragraph in the financing  
25 of such project or projects.

26 (23) The board of county commissioners of Butler county may  
27 submit the question of imposing a countywide retailers' sales tax at the rate  
28 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
29 therefrom for the purpose of financing the costs of public safety capital  
30 projects or bridge and roadway construction projects, or both, to the  
31 electors at an election called and held thereon. The tax imposed pursuant  
32 to this paragraph shall expire upon payment of all costs authorized in  
33 financing such projects.

34 (24) The board of county commissioners of Barton county may  
35 submit the question of imposing a countywide retailers' sales tax at the rate  
36 of up to 0.5% and pledging the revenue received therefrom for the purpose  
37 of financing the costs of roadway and bridge construction and  
38 improvement and infrastructure development and improvement to the  
39 electors at an election called and held thereon. The tax imposed pursuant  
40 to this paragraph shall expire after 10 years from the date such tax is first  
41 collected.

42 (25) The board of county commissioners of Jefferson county may  
43 submit the question of imposing a countywide retailers' sales tax at the rate

1 of 0.25% and pledging the revenue received therefrom for the purpose of  
2 financing the costs of the county's obligation as participating employer to  
3 make employer contributions and other required contributions to the  
4 Kansas public employees retirement system for eligible employees of the  
5 county who are members of the Kansas police and firemen's retirement  
6 system, to the electors at an election called and held thereon. The tax  
7 imposed pursuant to this paragraph shall expire upon payment of all costs  
8 authorized in financing such purpose.

9 (26) The board of county commissioners of Pottawatomie county  
10 may submit the question of imposing a countywide retailers' sales tax at  
11 the rate of up to 0.5% and pledging the revenue received therefrom for the  
12 purpose of financing the costs of construction or remodeling of a  
13 courthouse, jail, law enforcement center facility or other county  
14 administrative facility, or public infrastructure improvements, or both, to  
15 the electors at an election called and held thereon. The tax imposed  
16 pursuant to this paragraph shall expire upon payment of all costs  
17 authorized in financing such project or projects.

18 (27) The board of county commissioners of Kingman county may  
19 submit the question of imposing a countywide retailers' sales tax at the rate  
20 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
21 therefrom for the purpose of financing the costs of constructing and  
22 furnishing a law enforcement center and jail facility and the costs of  
23 roadway and bridge improvements to the electors at an election called and  
24 held thereon. The tax imposed pursuant to this paragraph shall expire not  
25 later than 20 years from the date such tax is first collected.

26 (28) The board of county commissioners of Edwards county may  
27 submit the question of imposing a countywide retailers' sales tax at the rate  
28 of 0.375% and pledging the revenue therefrom for the purpose of  
29 financing the costs of economic development initiatives to the electors at  
30 an election called and held thereon.

31 (29) The board of county commissioners of Rooks county may  
32 submit the question of imposing a countywide retailers' sales tax at the rate  
33 of 0.5% and pledging the revenue therefrom for the purpose of financing  
34 the costs of constructing or remodeling and furnishing a jail facility to the  
35 electors at an election called and held thereon. The tax imposed pursuant  
36 to this paragraph shall expire upon the payment of all costs authorized in  
37 financing such project or projects.

38 (c) The boards of county commissioners of any two or more  
39 contiguous counties, upon adoption of a joint resolution by such boards,  
40 may submit the question of imposing a retailers' sales tax within such  
41 counties to the electors of such counties at an election called and held  
42 thereon and such boards of any two or more contiguous counties shall be  
43 required to submit such question upon submission of a petition in each of

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

13 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
14 2006, shall continue in effect until repealed in the manner provided herein  
15 for the adoption and approval of such tax or until repealed by the adoption  
16 of an ordinance for such repeal. Any countywide retailers' sales tax in the  
17 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect  
18 until repealed in the manner provided herein for the adoption and approval  
19 of such tax.

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

36 (f) The sufficiency of the number of signers of any petition filed  
37 under this section shall be determined by the county election officer. Every  
38 election held under this act shall be conducted by the county election  
39 officer.

40 (g) The governing body of the city or county proposing to levy any  
41 retailers' sales tax shall specify the purpose or purposes for which the  
42 revenue would be used, and a statement generally describing such purpose  
43 or purposes shall be included as a part of the ballot proposition.

1       (h) *The board of county commissioners of any county may submit the*  
2 *question of imposing a countywide retailers' sales tax and pledging the*  
3 *revenue received therefrom for the purpose of eliminating the county*  
4 *property tax on real and personal property, except motor vehicles, to the*  
5 *electors at an election called and held thereon. Any countywide retailers'*  
6 *sales tax imposed pursuant to this subsection shall not apply to sales of*  
7 *motor vehicles.*

8       Sec. 3. K.S.A. 2014 Supp. 12-189 is hereby amended to read as  
9 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
10 increments of 0.05% and in an amount not to exceed 2% for general  
11 purposes and not to exceed 1% for special purposes which shall be  
12 determined by the governing body of the city. For any retailers' sales tax  
13 imposed by a city for special purposes, such city shall specify the purposes  
14 for which such tax is imposed. All such special purpose retailers' sales  
15 taxes imposed by a city shall expire after 10 years from the date such tax is  
16 first collected. The rate of any countywide retailers' sales tax shall be fixed  
17 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,  
18 and which amount shall be determined by the board of county  
19 commissioners, except that:

20       (a) The board of county commissioners of Wabaunsee county, for the  
21 purposes of ~~paragraph (2) of subsection (b) of K.S.A. 12-187(b)(2), and~~  
22 ~~amendments thereto, may fix such rate at 1.25%; the board of county~~  
23 ~~commissioners of Osage or Reno county, for the purposes of paragraph (2)~~  
24 ~~of subsection (b) of K.S.A. 12-187(b)(2), and amendments thereto, may fix~~  
25 ~~such rate at 1.25% or 1.5%; the board of county commissioners of~~  
26 ~~Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the~~  
27 ~~purposes of paragraph (2) of subsection (b) of K.S.A. 12-187(b)(2), and~~  
28 ~~amendments thereto, may fix such rate at 1.5%, the board of county~~  
29 ~~commissioners of Atchison county, for the purposes of paragraph (2) of~~  
30 ~~subsection (b) of K.S.A. 12-187(b)(2), and amendments thereto, may fix~~  
31 ~~such rate at 1.5% or 1.75%; the board of county commissioners of~~  
32 ~~Anderson, Barton, Jefferson or Ottawa county, for the purposes of~~  
33 ~~paragraph (2) of subsection (b) of K.S.A. 12-187(b)(2), and amendments~~  
34 ~~thereto, may fix such rate at 2%; the board of county commissioners of~~  
35 ~~Marion county, for the purposes of paragraph (2) of subsection (b) of~~  
36 ~~K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at 2.5%;~~  
37 ~~the board of county commissioners of Franklin, Linn and Miami counties,~~  
38 ~~for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187(b)(2),~~  
39 ~~and amendments thereto, may fix such rate at a percentage which is equal~~  
40 ~~to the sum of the rate allowed to be imposed by the respective board of~~  
41 ~~county commissioners on July 1, 2007, plus up to 1.0%; and the board of~~  
42 ~~county commissioners of Brown county, for the purposes of paragraph (2)~~  
43 ~~of subsection (b) of K.S.A. 12-187(b)(2), and amendments thereto, may fix~~

1 such rate at up to 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(b)(3)~~, and  
4 amendments 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(b)(4)~~,  
7 and amendments thereto, may fix such rate at 0.25%;

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(b)(5)~~, and  
10 amendments thereto, may fix such rate at a percentage which is equal to  
11 the sum of the rate allowed to be imposed by a board of county  
12 commissioners on the effective date of this act plus 0.25%, 0.5%, 0.75% or  
13 1%, as the case 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(b)(7)~~, and  
16 amendments thereto, may fix such rate at 1.5%, and the board of county  
17 commissioners of Miami county, for the purposes of ~~paragraph (7) of~~  
18 ~~subsection (b) of K.S.A. 12-187(b)(7)~~, and amendments thereto, may fix  
19 such rate at 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(b)(8)~~, and  
22 amendments thereto, may fix such rate at 2.25%;

23 (g) the board of county commissioners of Crawford or Russell county  
24 for the purposes of ~~paragraph (9) of subsection (b) of K.S.A. 12-187(b)(9)~~,  
25 and amendments 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(b)(10)~~, 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(b)(11)~~, and  
31 amendments thereto, may fix such rate at 1.25%;

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

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(b)(3)(C)~~,  
37 and amendments thereto, may fix such rate at 2%;

38 (l) the board of county commissioners of Neosho county, for the  
39 purposes of ~~paragraph (14) of subsection (b) of K.S.A. 12-187(b)(14)~~, and  
40 amendments thereto, may fix such rate at 1.0% or 1.5%;

41 (m) the board of county commissioners of Saline county, for the  
42 purposes of ~~paragraph (15) of subsection (b) of K.S.A. 12-187(b)(15)~~, and  
43 amendments thereto, may fix such rate at up to 1.5%;

1 (n) the board of county commissioners of Harvey county, for the  
2 purposes of ~~paragraph (16) of subsection (b) of K.S.A. 12-187(b)(16)~~, and  
3 amendments thereto, may fix such rate at 2.0%;

4 (o) the board of county commissioners of Atchison county, for the  
5 purpose of ~~paragraph (17) of subsection (b) of K.S.A. 12-187(b)(17)~~, and  
6 amendments thereto, may fix such rate at a percentage which is equal to  
7 the sum of the rate allowed to be imposed by the board of county  
8 commissioners of Atchison county on the effective date of this act plus  
9 0.25%;

10 (p) the board of county commissioners of Wabaunsee county, for the  
11 purpose of ~~paragraph (18) of subsection (b) of K.S.A. 12-187(b)(18)~~, and  
12 amendments thereto, may fix such rate at a percentage which is equal to  
13 the sum of the rate allowed to be imposed by the board of county  
14 commissioners of Wabaunsee county on July 1, 2007, plus 0.5%;

15 (q) the board of county commissioners of Jefferson county, for the  
16 purpose of ~~paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187(b)~~  
17 ~~(19) and (b)(25)~~, and amendments thereto, may fix such rate at 2.25%;

18 (r) the board of county commissioners of Riley county, for the  
19 purpose of ~~paragraph (20) of subsection (b) of K.S.A. 12-187(b)(20)~~, and  
20 amendments thereto, may fix such rate at a percentage which is equal to  
21 the sum of the rate allowed to be imposed by the board of county  
22 commissioners of Riley county on July 1, 2007, plus up to 1%;

23 (s) the board of county commissioners of Johnson county for the  
24 purposes of ~~paragraph (21) of subsection (b) of K.S.A. 12-187(b)(21)~~, and  
25 amendments thereto, may fix such rate at a percentage which is equal to  
26 the sum of the rate allowed to be imposed by the board of county  
27 commissioners of Johnson county on July 1, 2007, plus 0.25%;

28 (t) the board of county commissioners of Wilson county for the  
29 purposes of ~~paragraph (22) of subsection (b) of K.S.A. 12-187(b)(22)~~, and  
30 amendments thereto, may fix such rate at up to 2%;

31 (u) the board of county commissioners of Butler county for the  
32 purposes of ~~paragraph (23) of subsection (b) of K.S.A. 12-187(b)(23)~~, and  
33 amendments thereto, may fix such rate at a percentage which is equal to  
34 the sum of the rate otherwise allowed pursuant to this section, plus 0.25%,  
35 0.5%, 0.75% or 1%;

36 (v) the board of county commissioners of Barton county, for the  
37 purposes of ~~paragraph (24) of subsection (b) of K.S.A. 12-187(b)(24)~~, and  
38 amendments thereto, may fix such rate at up to 1.5%;

39 (w) the board of county commissioners of Lyon county, for the  
40 purposes of ~~paragraph (3)(D) of subsection (b) of K.S.A. 12-187(b)(3)(D)~~,  
41 and amendments thereto, may fix such rate at 1.5%;

42 (x) the board of county commissioners of Rawlins county, for the  
43 purposes of ~~paragraph (3)(E) of subsection (b) of K.S.A. 12-187(b)(3)(E)~~,

1 and amendments thereto, may fix such rate at 1.75%;

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

5 (z) the board of county commissioners of Pottawatomie county, for  
6 the purposes of ~~paragraph (26) of subsection (b) of K.S.A. 12-187(b)(26),~~  
7 and amendments thereto, may fix such rate at up to 1.5%;

8 (aa) the board of county commissioners of Kingman county, for the  
9 purposes of ~~paragraph (27) of subsection (b) of K.S.A. 12-187(b)(27),~~ and  
10 amendments thereto, may fix such rate at a percentage which is equal to  
11 the sum of the rate otherwise allowed pursuant to this section, plus 0.25%,  
12 0.5%, 0.75%, or 1%;

13 (bb) the board of county commissioners of Edwards county, for the  
14 purposes of ~~paragraph (28) of subsection (b) of K.S.A. 12-187(b)(28),~~ and  
15 amendments thereto, may fix such rate at 1.375%; ~~and~~

16 (cc) the board of county commissioners of Rooks county, for the  
17 purposes of ~~paragraph (29) of subsection (b) of K.S.A. 12-187(b)(29),~~ and  
18 amendments thereto, may fix such rate at up to 1.5%; *and*

19 *(dd) the board of county commissioners of any county, for the*  
20 *purposes of K.S.A. 12-187(h), and amendments thereto, may fix such rate*  
21 *in excess of 1%, as necessary.*

22 Any county or city levying a retailers' sales tax is hereby prohibited  
23 from administering or collecting such tax locally, but shall utilize the  
24 services of the state department of revenue to administer, enforce and  
25 collect such tax. Except as otherwise specifically provided in K.S.A. 12-  
26 189a, and amendments thereto, such tax shall be identical in its  
27 application, and exemptions therefrom, to the Kansas retailers' sales tax act  
28 and all laws and administrative rules and regulations of the state  
29 department of revenue relating to the Kansas retailers' sales tax shall apply  
30 to such local sales tax insofar as such laws and rules and regulations may  
31 be made applicable. The state director of taxation is hereby authorized to  
32 administer, enforce and collect such local sales taxes and to adopt such  
33 rules and regulations as may be necessary for the efficient and effective  
34 administration and enforcement thereof.

35 Upon receipt of a certified copy of an ordinance or resolution  
36 authorizing the levy of a local retailers' sales tax, the director of taxation  
37 shall cause such taxes to be collected within or without the boundaries of  
38 such taxing subdivision at the same time and in the same manner provided  
39 for the collection of the state retailers' sales tax. Such copy shall be  
40 submitted to the director of taxation within 30 days after adoption of any  
41 such ordinance or resolution. All moneys collected by the director of  
42 taxation under the provisions of this section shall be credited to a county  
43 and city retailers' sales tax fund which fund is hereby established in the

1 state treasury, except that all moneys collected by the director of taxation  
2 pursuant to the authority granted in ~~paragraph (22) of subsection (b) of~~  
3 K.S.A. 12-187(b)(22), and amendments thereto, shall be credited to the  
4 Wilson county capital improvements fund. Any refund due on any county  
5 or city retailers' sales tax collected pursuant to this act shall be paid out of  
6 the sales tax refund fund and reimbursed by the director of taxation from  
7 collections of local retailers' sales tax revenue. Except for local retailers'  
8 sales tax revenue required to be deposited in the redevelopment bond fund  
9 established under K.S.A. 74-8927, and amendments thereto, all local  
10 retailers' sales tax revenue collected within any county or city pursuant to  
11 this act shall be apportioned and remitted at least quarterly by the state  
12 treasurer, on instruction from the director of taxation, to the treasurer of  
13 such county or city.

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

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

38 Sec. 4. K.S.A. 2014 Supp. 12-192 is hereby amended to read as  
39 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d)  
40 ~~or~~, (h) *or* (i), all revenue received by the director of taxation from a  
41 countywide retailers' sales tax shall be apportioned among the county and  
42 each city located in such county in the following manner: (1) One-half of  
43 all revenue received by the director of taxation shall be apportioned among

1 the county and each city located in such county in the proportion that the  
2 total tangible property tax levies made in such county in the preceding  
3 year for all funds of each such governmental unit bear to the total of all  
4 such levies made in the preceding year; and (2) one-half of all revenue  
5 received by the director of taxation from such countywide retailers' sales  
6 tax shall be apportioned among the county and each city located in such  
7 county, first to the county that portion of the revenue equal to the  
8 proportion that the population of the county residing in the unincorporated  
9 area of the county bears to the total population of the county, and second to  
10 the cities in the proportion that the population of each city bears to the  
11 total population of the county, except that no persons residing within the  
12 Fort Riley military reservation shall be included in the determination of the  
13 population of any city located within Riley county. All revenue  
14 apportioned to a county shall be paid to its county treasurer and shall be  
15 credited to the general fund of the county.

16 (b) (1) In lieu of the apportionment formula provided in subsection  
17 (a), all revenue received by the director of taxation from a countywide  
18 retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1%  
19 or 1.25% after July 1, 2007, shall be apportioned among the county and  
20 each city located in such county in the following manner: (A) The revenue  
21 received from the first 0.5% rate of tax shall be apportioned in the manner  
22 prescribed by subsection (a); and (B) the revenue received from the rate of  
23 tax exceeding 0.5% shall be apportioned as follows: (i) One-fourth shall be  
24 apportioned among the county and each city located in such county in the  
25 proportion that the total tangible property tax levies made in such county  
26 in the preceding year for all funds of each such governmental unit bear to  
27 the total of all such levies made in the preceding year; (ii) one-fourth shall  
28 be apportioned among the county and each city located in such county,  
29 first to the county that portion of the revenue equal to the proportion that  
30 the population of the county residing in the unincorporated area of the  
31 county bears to the total population of the county, and second to the cities  
32 in the proportion that the population of each city bears to the total  
33 population of the county; and (iii) one-half shall be retained by the county  
34 for its sole use and benefit.

35 (2) In lieu of the apportionment formula provided in subsection (a),  
36 all money received by the director of taxation from a countywide sales tax  
37 imposed within Montgomery county pursuant to the election held on  
38 November 8, 1994, shall be remitted to and shall be retained by the county  
39 and expended only for the purpose for which the revenue received from  
40 the tax was pledged. All revenue apportioned and paid from the imposition  
41 of such tax to the treasurer of any city prior to the effective date of this act  
42 shall be remitted to the county treasurer and expended only for the purpose  
43 for which the revenue received from the tax was pledged.

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

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

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

24 (d) (1) All revenue received from a countywide retailers' sales tax  
 25 imposed pursuant to ~~paragraphs (2), (3)(C), (3)(F), (6), (7), (8), (9), (12),~~  
 26 ~~(14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28) and (29)~~  
 27 ~~of subsection (b) of K.S.A. 12-187(b)(2), (3)(C), (3)(F), (6), (7), (8), (9),~~  
 28 ~~(12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28) and~~  
 29 ~~(29), and amendments thereto, shall be remitted to and shall be retained by~~  
 30 ~~the county and expended only for the purpose for which the revenue~~  
 31 ~~received from the tax was pledged.~~

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

38 (3) All revenue received from a countywide retailers' sales tax  
 39 imposed pursuant to ~~paragraph (26) of subsection (b) of K.S.A. 12-187(b)~~  
 40 ~~(26), and amendments thereto, shall be remitted to and shall be retained by~~  
 41 ~~the county and expended only for the purpose for which the revenue~~  
 42 ~~received from the tax was pledged unless the question of imposing a~~  
 43 ~~countywide retailers' sales tax authorized by paragraph (26) of subsection~~

1 ~~(b)~~ of K.S.A. 12-187(b)(26), and amendments thereto, includes the  
2 apportionment of revenue prescribed in subsection (a).

3 (e) All revenue apportioned to the several cities of the county shall be  
4 paid to the respective treasurers thereof and deposited in the general fund  
5 of the city. Whenever the territory of any city is located in two or more  
6 counties and any one or more of such counties do not levy a countywide  
7 retailers' sales tax, or whenever such counties do not levy countywide  
8 retailers' sales taxes at a uniform rate, the revenue received by such city  
9 from the proceeds of the countywide retailers' sales tax, as an alternative to  
10 depositing the same in the general fund, may be used for the purpose of  
11 reducing the tax levies of such city upon the taxable tangible property  
12 located within the county levying such countywide retailers' 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 of  
21 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  
24 collected under K.S.A. 74-8929, and amendments thereto, shall be  
25 deposited into the redevelopment bond fund established by K.S.A. 74-  
26 8927, and amendments thereto, for the period of time set forth in K.S.A.  
27 74-8927, and amendments thereto.

28 *(i) All revenue received from a countywide retailers' sales tax*  
29 *imposed pursuant to K.S.A. 2014 Supp. 12-187(h), and amendments*  
30 *thereto, shall be retained by the county and expended only for the purpose*  
31 *of eliminating the county portion of the property tax on real and personal*  
32 *property.*

33 Sec. 5. K.S.A. 2014 Supp. 12-187, 12-189 and 12-192 are hereby  
34 repealed.

35 Sec. 6. This act shall take effect and be in force from and after its  
36 publication in the statute book.