

## 2023 Kansas Statutes

**12-197. Same; pledging of revenue received; procedure.** The governing body of any city or the board of commissioners of any county which has adopted an ordinance or resolution submitting to the electors of such city or county a proposition on the imposition of a retailers' sales tax within such city or county in accordance with the provisions of K.S.A. 12-187, and amendments thereto, and the governing body of any city located within a county the electors of which are scheduled to vote or have voted on the proposition of imposing a countywide retailers' sales tax, may adopt an ordinance or resolution pledging the general purposes proposed for the future use of all or a portion of the revenue to be received from such tax if the proposition is or has been approved by the voters. Such ordinance or resolution shall be adopted in accordance with the provisions and procedural requirements of K.S.A. 12-137 or K.S.A. 19-117, and amendments thereto, and shall continue in effect for the time specified therein unless the same is repealed or amended in accordance with the provisions and procedural requirements of the appropriate statute. Any pledge of revenue to be received from such tax, or obligations secured by such pledge, made or incurred under the provisions of this section shall not be subject to the provisions of articles 10 and 11 of chapter 10 of the Kansas Statutes Annotated and K.S.A. 79-2925, and amendments thereto.

**History:** L. 1982, ch. 64, § 1; L. 2010, ch. 83, § 4; July 1.