

(Corrected)

Session of 2011

HOUSE BILL No. 2378

By Committee on Taxation

3-22

1 AN ACT concerning sales taxation; relating to countywide retailers' sales
2 tax authority; services for children and youth; establishing community
3 children's service fund, administration, expenditures and procedures
4 therefor; amending K.S.A. 2010 Supp. 12-187, 12-189 and 12-192 and
5 repealing the existing sections.
6

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

8 Section 1. K.S.A. 2010 Supp. 12-187 is hereby amended to read as
9 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
10 provisions of this act without the governing body of such city having first
11 submitted such proposition to and having received the approval of a
12 majority of the electors of the city voting thereon at an election called and
13 held therefor. The governing body of any city may submit the question of
14 imposing a retailers' sales tax and the governing body shall be required to
15 submit the question upon submission of a petition signed by electors of
16 such city equal in number to not less than 10% of the electors of such city.

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

31 (2) The board of county commissioners of Anderson, Atchison,
32 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
33 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,
34 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson
35 and Wyandotte counties may submit the question of imposing a
36 countywide retailers' sales tax and pledging the revenue received

1 therefrom for the purpose of financing the construction or remodeling of a
2 courthouse, jail, law enforcement center facility or other county
3 administrative facility, to the electors at an election called and held
4 thereon. The tax imposed pursuant to this paragraph shall expire when
5 sales tax sufficient to pay all of the costs incurred in the financing of such
6 facility has been collected by retailers as determined by the secretary of
7 revenue. Nothing in this paragraph shall be construed to allow the rate of
8 tax imposed by Butler, Chase, Cowley, Lyon, Montgomery, Neosho, Riley,
9 Sumner or Wilson county pursuant to this paragraph to exceed or be
10 imposed at any rate other than the rates prescribed in K.S.A. 12-189, and
11 amendments 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 the
14 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 expended
17 solely for the purpose of financing the Banner Creek reservoir project. The
18 tax imposed pursuant to this paragraph shall take effect on the effective
19 date of this act and shall expire not later than five years after such date.

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

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

41 (D) Except as otherwise provided in this paragraph, the result of the
42 election held on August 5, 2008, on the question submitted by the board of
43 county commissioners of Lyon county for the purpose of increasing its

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

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

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

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

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

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

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

38 (7) The board of county commissioners of Clay, Dickinson and
39 Miami county may submit the question of imposing a countywide retailers'
40 sales tax at the rate of .50% in the case of Clay and Dickinson county and
41 at a rate of up to 1% in the case of Miami county, and pledging the revenue
42 received therefrom for the purpose of financing the costs of roadway
43 construction and improvement to the electors at an election called and held

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

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

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

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

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

39 (12) The board of county commissioners of Shawnee county may
40 submit the question of imposing a countywide retailers' sales tax at the rate
41 of .25% and pledging the revenue received therefrom to the city of Topeka
42 for the purpose of financing the costs of rebuilding the Topeka boulevard
43 bridge and other public infrastructure improvements associated with such

1 project to the electors at an election called and held thereon. The tax
2 imposed pursuant to this paragraph shall expire upon payment of all costs
3 authorized in financing such project.

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

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

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

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

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

39 (18) The board of county commissioners of Wabaunsee county may
40 submit the question of imposing a countywide retailers' sales tax at the rate
41 of .5% 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 15 years from the date such
2 tax is first collected.

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

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

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

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

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

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

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

27 (26) The board of county commissioners of Pottawatomie county
28 may submit the question of imposing a countywide retailers' sales tax at
29 the rate of up to .5% and pledging the revenue received therefrom for the
30 purpose of financing the costs of construction or remodeling of a
31 courthouse, jail, law enforcement center facility or other county
32 administrative facility, or public infrastructure improvements, or both, to
33 the electors at an election called and held thereon. The tax imposed
34 pursuant to this paragraph shall expire upon payment of all costs
35 authorized in financing such project or projects.

36 (27) The board of county commissioners of Kingman county may
37 submit the question of imposing a countywide retailers' sales tax at the rate
38 of .25%, .5%, .75% or 1% and pledging the revenue received therefrom for
39 the purpose of financing the costs of constructing and furnishing a law
40 enforcement center and jail facility and the costs of roadway and bridge
41 improvements to the electors at an election called and held thereon. The
42 tax imposed pursuant to this paragraph shall expire not later than 20 years
43 from the date such tax is first collected.

1 (28) *The board of county commissioners of any county may submit*
2 *the question of imposing a retailers' sales tax at the rate of up to .5% and*
3 *pledging the revenue received therefrom for the purpose of providing the*
4 *services provided in section 4, and amendments thereto, including the*
5 *establishment of a community children's services fund and counseling,*
6 *family support and temporary residential services to protect the well-being*
7 *and safety of children and youth under 21 years of age and to strengthen*
8 *families, to the electors at an election called and held thereon.*

9 (c) The boards of county commissioners of any two or more
10 contiguous counties, upon adoption of a joint resolution by such boards,
11 may submit the question of imposing a retailers' sales tax within such
12 counties to the electors of such counties at an election called and held
13 thereon and such boards of any two or more contiguous counties shall be
14 required to submit such question upon submission of a petition in each of
15 such counties, signed by a number of electors of each of such counties
16 where submitted equal in number to not less than 10% of the electors of
17 each of such counties who voted at the last preceding general election for
18 the office of secretary of state, or upon receiving resolutions requesting
19 such an election passed by not less than $\frac{2}{3}$ of the membership of the
20 governing body of each of one or more cities within each of such counties
21 which contains a population of not less than 25% of the entire population
22 of each of such counties, or upon receiving resolutions requesting such an
23 election passed by $\frac{2}{3}$ of the membership of the governing body of each of
24 one or more taxing subdivisions within each of such counties which levy
25 not less than 25% of the property taxes levied by all taxing subdivisions
26 within each of such counties.

27 (d) Any city retailers' sales tax being levied by a city prior to July 1,
28 2006, shall continue in effect until repealed in the manner provided herein
29 for the adoption and approval of such tax or until repealed by the adoption
30 of an ordinance for such repeal. Any countywide retailers' sales tax in the
31 amount of .5% or 1% in effect on July 1, 1990, shall continue in effect
32 until repealed in the manner provided herein for the adoption and approval
33 of such tax.

34 (e) Any city or county proposing to adopt a retailers' sales tax shall
35 give notice of its intention to submit such proposition for approval by the
36 electors in the manner required by K.S.A. 10-120, and amendments
37 thereto. The notices shall state the time of the election and the rate and
38 effective date of the proposed tax. If a majority of the electors voting
39 thereon at such election fail to approve the proposition, such proposition
40 may be resubmitted under the conditions and in the manner provided in
41 this act for submission of the proposition. If a majority of the electors
42 voting thereon at such election shall approve the levying of such tax, the
43 governing body of any such city or county shall provide by ordinance or

1 resolution, as the case may be, for the levy of the tax. Any repeal of such
2 tax or any reduction or increase in the rate thereof, within the limits
3 prescribed by K.S.A. 12-189, and amendments thereto, shall be
4 accomplished in the manner provided herein for the adoption and approval
5 of such tax except that the repeal of any such city retailers' sales tax may
6 be accomplished by the adoption of an ordinance so providing.

7 (f) The sufficiency of the number of signers of any petition filed
8 under this section shall be determined by the county election officer. Every
9 election held under this act shall be conducted by the county election
10 officer.

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

15 Sec. 2. K.S.A. 2010 Supp. 12-189 is hereby amended to read as
16 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
17 increments of .05% and in an amount not to exceed 2% for general
18 purposes and not to exceed 1% for special purposes which shall be
19 determined by the governing body of the city. For any retailers' sales tax
20 imposed by a city for special purposes, such city shall specify the purposes
21 for which such tax is imposed. All such special purpose retailers' sales
22 taxes imposed by a city shall expire after 10 years from the date such tax is
23 first collected. The rate of any countywide retailers' sales tax shall be fixed
24 in an amount not to exceed 1% and shall be fixed in increments of .25%,
25 and which amount shall be determined by the board of county
26 commissioners, except that:

27 (a) The board of county commissioners of Wabaunsee county, for the
28 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and
29 amendments thereto, may fix such rate at 1.25%; the board of county
30 commissioners of Osage or Reno county, for the purposes of paragraph (2)
31 of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
32 rate at 1.25% or 1.5%; the board of county commissioners of Cherokee,
33 Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes of
34 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto,
35 may fix such rate at 1.5%, the board of county commissioners of Atchison
36 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-
37 187, and amendments thereto, may fix such rate at 1.5% or 1.75%; the
38 board of county commissioners of Anderson, Barton, Jefferson or Ottawa
39 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-
40 187, and amendments thereto, may fix such rate at 2%; the board of county
41 commissioners of Marion county, for the purposes of paragraph (2) of
42 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
43 rate at 2.5%; the board of county commissioners of Franklin, Linn and

1 Miami counties, for the purposes of paragraph (2) of subsection (b) of
2 K.S.A. 12-187, and amendments thereto, may fix such rate at a percentage
3 which is equal to the sum of the rate allowed to be imposed by the
4 respective board of county commissioners on July 1, 2007, plus up to
5 1.0%; and the board of county commissioners of Brown county, for the
6 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and
7 amendments thereto, may fix such rate at up to 2%;

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

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

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

19 (e) the board of county commissioners of Dickinson county, for the
20 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and
21 amendments thereto, may fix such rate at 1.5%, and the board of county
22 commissioners of Miami county, for the purposes of paragraph (7) of
23 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
24 rate at 1.25%, 1.5%, 1.75% or 2%;

25 (f) the board of county commissioners of Sherman county, for the
26 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and
27 amendments thereto, may fix such rate at 2.25%;

28 (g) the board of county commissioners of Crawford or Russell county
29 for the purposes of paragraph (9) of subsection (b) of K.S.A. 12-187, and
30 amendments thereto, may fix such rate at 1.5%;

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

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

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

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

43 (l) the board of county commissioners of Neosho county, for the

1 purposes of paragraph (14) of subsection (b) of K.S.A. 12-187, and
2 amendments thereto, may fix such rate at 1.0% or 1.5%;

3 (m) the board of county commissioners of Saline county, for the
4 purposes of ~~subsection~~ *paragraph* (15) of subsection (b) of K.S.A. 12-
5 187, and amendments thereto, may fix such rate at up to 1.5%;

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

9 (o) the board of county commissioners of Atchison county, for the
10 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and
11 amendments thereto, may fix such rate at a percentage which is equal to
12 the sum of the rate allowed to be imposed by the board of county
13 commissioners of Atchison county on the effective date of this act plus .
14 25%;

15 (p) the board of county commissioners of Wabaunsee county, for the
16 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and
17 amendments thereto, may fix such rate at a percentage which is equal to
18 the sum of the rate allowed to be imposed by the board of county
19 commissioners of Wabaunsee county on July 1, 2007, plus .5%;

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

23 (r) the board of county commissioners of Riley county, for the
24 purpose of paragraph (20) of subsection (b) of K.S.A. 12-187, 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 Riley county on July 1, 2007, plus up to 1%;

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

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

36 (u) the board of county commissioners of Butler county for the
37 purposes of paragraph (23) of subsection (b) of K.S.A. 12-187, and
38 amendments thereto, may fix such rate at a percentage which is equal to
39 the sum of the rate otherwise allowed pursuant to this section, plus .25%, .
40 5%, .75% or 1%;

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

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

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

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

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

13 (aa) the board of county commissioners of Kingman county, for the
14 purposes of paragraph (27) of subsection (b) of K.S.A. 12-187, and
15 amendments thereto, may fix such rate at a percentage which is equal to
16 the sum of the rate otherwise allowed pursuant to this section, plus .25%, .
17 5%, .75%, or 1%; *and*

18 (bb) *the board of county commissioners of any county for purposes of*
19 *paragraph (28) of subsection (b) of K.S.A. 12-187, and amendments*
20 *thereto, may fix such rate at a percentage which is equal to the sum of the*
21 *rate allowed to be imposed by a board of county commissioners on July 1,*
22 *2011, plus .5%.*

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

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

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

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

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

39 Sec. 3. K.S.A. 2010 Supp. 12-192 is hereby amended to read as
40 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
41 (h), all revenue received by the director of taxation from a countywide
42 retailers' sales tax shall be apportioned among the county and each city
43 located in such county in the following manner: (1) One-half of all

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

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

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

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

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

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

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

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

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

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

1 prescribed in subsection (a).

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

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

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

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

27 New Sec. 4. (a) (1) All revenue received by a county pursuant to
28 paragraph (28) of subsection (b) of K.S.A. 12-187, and amendments
29 thereto, shall be deposited in the county treasury to the credit of a
30 community children's service fund. Such fund shall be administered by a
31 board of directors established pursuant to subsection (b). Expenditures
32 from such fund shall be made for: (A) Respite care services for abused,
33 neglected or high risk youth, including, but not limited to, residential
34 substance abuse or mental health programs; and services for parenting and
35 pregnant youth;

36 (B) outpatient chemical dependency and psychiatric treatment
37 programs; home-based and community-based family intervention
38 programs; unmarried parent services; crisis intervention services; and
39 prevention programs which promote healthy lifestyles among children and
40 youth and strengthen families;

41 (C) individual, group or family professional counseling and therapy
42 services; psychological evaluations; and mental health screenings; and

43 (D) reimbursement of reasonable transportation costs incurred while

1 providing access to services authorized in subsections (a)(1)(A) through
2 (a)(1)(C).

3 (2) The board of directors shall use local needs assessment data in
4 determining the proper distribution of funds pursuant to the provisions of
5 this section unless such use of data is not possible.

6 (b) When a tax prescribed pursuant to paragraph (28) of subsection
7 (b) of K.S.A. 12-187, and amendments thereto, is established by the board
8 of county commissioners of any county, such board shall appoint a board
9 of directors consisting of at least nine members to administer such fund.
10 All such board members shall be registered voters and residents for at least
11 three years of such county which establishes such tax. All board members
12 shall be appointed to serve for a term of three years, except that of the first
13 board members appointed, three members shall be appointed for one-year
14 terms, three members shall be appointed for two-year terms and three
15 members shall be appointed for three-year terms. Board members may be
16 reappointed. Board members shall be appointed to represent demographic
17 and geographic diversity, and $\frac{1}{3}$ of the board members shall be consumers
18 as recipients of services or immediate caregivers. No board member shall
19 be employed by a member of the governing board or a volunteer of any
20 agency receiving funding under this act. The board shall meet at least
21 quarterly.

22 (c) The board of directors may contract with incorporated, non-for-
23 profit organizations which are exempt from federal income taxation
24 pursuant to section 501(c)(3) of the federal internal revenue code, and are
25 certified or licensed in the state of Kansas to provide or deliver qualified
26 services for which such organization proposes for funding under the
27 provisions of this section. Such organization shall be receiving at least
28 25% of such organization's funding from sources other than the fund
29 established pursuant to this section measured after any contract for
30 services pursuant to this section is awarded to such organization. The
31 board of directors may place conditions on the use of any funds awarded
32 under this section to an organization. Such board and any such
33 organization may establish eligibility standards for use of such funds and
34 the receipt of services. The board of directors shall require as part of any
35 contract for services with any organization that such organization submit
36 to an annual, independent audit of any and all funds awarded to such
37 organization pursuant to this section.

38 Sec. 5. K.S.A. 2010 Supp. 12-187, 12-189 and 12-192 are hereby
39 repealed.

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

42