

[As Amended by House Committee of the Whole]

Session of 2011

**SENATE BILL No. 10**

By Committee on Ways and Means

1-13

1 AN ACT concerning sales taxation; relating to countywide retailers' sales  
2 tax; Edwards county; amending K.S.A. 2010 Supp. 12-187, 12-189  
3 and 12-192 and repealing the existing sections.  
4

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

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

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

29 (2) The board of county commissioners of Anderson, Atchison,  
30 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,  
31 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,  
32 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson  
33 and Wyandotte counties may submit the question of imposing a  
34 countywide retailers' sales tax and pledging the revenue received  
35 therefrom for the purpose of financing the construction or remodeling of a  
36 courthouse, jail, law enforcement center facility or other county

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

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

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

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

39 (D) Except as otherwise provided in this paragraph, the result of the  
40 election held on August 5, 2008, on the question submitted by the board of  
41 county commissioners of Lyon county for the purpose of increasing its  
42 countywide retailers' sales tax by 1% is hereby declared valid, and the  
43 revenue received therefrom by the county shall be expended for the

1 purposes of *ad valorem* tax reduction and capital outlay. The tax imposed  
2 pursuant to this paragraph shall terminate not later than five years after the  
3 commencement thereof.

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

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

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

1 highway projects in Ford county, the state treasurer shall remit such funds  
2 to the treasurer of Ford county and upon receipt of such moneys shall be  
3 deposited to the credit of the county road and bridge fund.

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

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

36 (7) The board of county commissioners of Clay, Dickinson and  
37 Miami county may submit the question of imposing a countywide  
38 retailers' sales tax at the rate of .50% in the case of Clay and Dickinson  
39 county and at a rate of up to 1% in the case of Miami county, and pledging  
40 the revenue received therefrom for the purpose of financing the costs of  
41 roadway construction and improvement to the electors at an election  
42 called and held thereon. Except as otherwise provided, the tax imposed  
43 pursuant to this paragraph shall expire after five years from the date such

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

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

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

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

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

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

1 with such project to the electors at an election called and held thereon. The  
2 tax imposed pursuant to this paragraph shall expire upon payment of all  
3 costs 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  
10 thereon. The tax imposed pursuant to this paragraph shall expire after  
11 seven years from the date such tax is first collected. **[The board of county  
12 commissioners of Jackson county may submit the question of  
13 imposing a countywide retailers' sales tax at a rate of .4% which such  
14 tax shall take effect after the expiration of the tax imposed pursuant  
15 to this paragraph prior to the effective date of this act, and pledging  
16 the revenue received therefrom for the purpose of financing public  
17 infrastructure projects to the electors at an election called and held  
18 thereon. Such tax shall expire after seven years from the date such  
19 tax is first collected.]**

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

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

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

40 (17) The board of county commissioners of Atchison county may  
41 submit the question of imposing a countywide retailers' sales tax at the  
42 rate of .25% and pledging the revenue received therefrom for the purpose  
43 of financing the costs of construction and maintenance of sports and

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

4 (18) The board of county commissioners of Wabaunsee county may  
5 submit the question of imposing a countywide retailers' sales tax at the  
6 rate of .5% and pledging the revenue received therefrom for the purpose  
7 of financing the costs of bridge and roadway construction and  
8 improvement to the electors at an election called and held thereon. The tax  
9 imposed pursuant to this paragraph shall expire after 15 years from the  
10 date such tax is first collected.

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

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

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

43 (22) The board of county commissioners of Wilson county may

1 submit the question of imposing a countywide retailers' sales tax at the  
2 rate of up to 1% and pledging the revenue received therefrom for the  
3 purpose of financing the costs of roadway construction and improvements  
4 to federal highways, the development of a new industrial park and other  
5 public infrastructure improvements to the electors at an election called and  
6 held thereon. The tax imposed pursuant to this paragraph shall expire upon  
7 payment of all costs authorized pursuant to this paragraph in the financing  
8 of such project or projects.

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

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

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

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



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

9 (28) *The board of county commissioners of Edwards county may*  
10 *submit the question of imposing a countywide retailers' sales tax at the*  
11 *rate of .375% and pledging the revenue therefrom for the purpose of*  
12 *financing the costs of economic development initiatives to the electors at*  
13 *an election called and held thereon.*

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

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

39 (e) Any city or county proposing to adopt a retailers' sales tax shall  
40 give notice of its intention to submit such proposition for approval by the  
41 electors in the manner required by K.S.A. 10-120, and amendments  
42 thereto. The notices shall state the time of the election and the rate and  
43 effective date of the proposed tax. If a majority of the electors voting

1 thereon at such election fail to approve the proposition, such proposition  
2 may be resubmitted under the conditions and in the manner provided in  
3 this act for submission of the proposition. If a majority of the electors  
4 voting thereon at such election shall approve the levying of such tax, the  
5 governing body of any such city or county shall provide by ordinance or  
6 resolution, as the case may be, for the levy of the tax. Any repeal of such  
7 tax or any reduction or increase in the rate thereof, within the limits  
8 prescribed by K.S.A. 12-189, and amendments thereto, shall be  
9 accomplished in the manner provided herein for the adoption and approval  
10 of such tax except that the repeal of any such city retailers' sales tax may  
11 be accomplished by the adoption of an ordinance so providing.

12 (f) The sufficiency of the number of signers of any petition filed  
13 under this section shall be determined by the county election officer.  
14 Every election held under this act shall be conducted by the county  
15 election officer.

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

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

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

1 or Ottawa county, for the purposes of paragraph (2) of subsection (b) of  
2 K.S.A. 12-187, and amendments thereto, may fix such rate at 2%; the  
3 board of county commissioners of Marion county, for the purposes of  
4 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments  
5 thereto, may fix such rate at 2.5%; the board of county commissioners of  
6 Franklin, Linn and Miami counties, for the purposes of paragraph (2) of  
7 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
8 rate at a percentage which is equal to the sum of the rate allowed to be  
9 imposed by the respective board of county commissioners on July 1, 2007,  
10 plus up to 1.0%; and the board of county commissioners of Brown county,  
11 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
12 amendments thereto, may fix such rate at up to 2%;

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

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

19 (d) the board of county commissioners of any county for the  
20 purposes of paragraph (5) of subsection (b) of K.S.A. 12-187, and  
21 amendments thereto, may fix such rate at a percentage which is equal to  
22 the sum of the rate allowed to be imposed by a board of county  
23 commissioners on the effective date of this act plus .25%, .5%, .75% or  
24 1%, as the case requires;

25 (e) the board of county commissioners of Dickinson county, for the  
26 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and  
27 amendments thereto, may fix such rate at 1.5%, and the board of county  
28 commissioners of Miami county, for the purposes of paragraph (7) of  
29 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
30 rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

43 (j) the board of county commissioners of Jackson county, for the

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

1 amendments thereto, may fix such rate at a percentage which is equal to  
2 the sum of the rate otherwise allowed pursuant to this section, plus .25%, .  
3 5%, .75% or 1%;

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

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

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

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

16 (z) the board of county commissioners of Pottawatomie county, for the  
17 purposes of ~~subsection~~ *paragraph* (26) of subsection (b) of K.S.A. 12-  
18 187, and amendments thereto, may fix such rate at up to 1.5%; ~~and~~

19 (aa) the board of county commissioners of Kingman county, for the  
20 purposes of paragraph (27) of subsection (b) of K.S.A. 12-187, and  
21 amendments thereto, may fix such rate at a percentage which is equal to  
22 the sum of the rate otherwise allowed pursuant to this section, plus .25%, .  
23 5%, .75%, or 1%; *and*

24 (bb) *the board of county commissioners of Edwards county, for the*  
25 *purposes of paragraph (28) of subsection (b) of K.S.A. 12-187, and*  
26 *amendments thereto, may fix such rate at 1.375%.*

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

40 Upon receipt of a certified copy of an ordinance or resolution  
41 authorizing the levy of a local retailers' sales tax, the director of taxation  
42 shall cause such taxes to be collected within or without the boundaries of  
43 such taxing subdivision at the same time and in the same manner provided

1 for the collection of the state retailers' sales tax. Such copy shall be  
2 submitted to the director of taxation within 30 days after adoption of any  
3 such ordinance or resolution. All moneys collected by the director of  
4 taxation under the provisions of this section shall be credited to a county  
5 and city retailers' sales tax fund which fund is hereby established in the  
6 state treasury, except that all moneys collected by the director of taxation  
7 pursuant to the authority granted in paragraph (22) of subsection (b) of  
8 K.S.A. 12-187, and amendments thereto, shall be credited to the Wilson  
9 county capital improvements fund. Any refund due on any county or city  
10 retailers' sales tax collected pursuant to this act shall be paid out of the  
11 sales tax refund fund and reimbursed by the director of taxation from  
12 collections of local retailers' sales tax revenue. Except for local retailers'  
13 sales tax revenue required to be deposited in the redevelopment bond fund  
14 established under K.S.A. 74-8927, and amendments thereto, all local  
15 retailers' sales tax revenue collected within any county or city pursuant to  
16 this act shall be apportioned and remitted at least quarterly by the state  
17 treasurer, on instruction from the director of taxation, to the treasurer of  
18 such county or city.

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

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

43 Sec. 3. K.S.A. 2010 Supp. 12-192 is hereby amended to read as

1 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
2 (h), all revenue received by the director of taxation from a countywide  
3 retailers' sales tax shall be apportioned among the county and each city  
4 located in such county in the following manner: (1) One-half of all  
5 revenue received by the director of taxation shall be apportioned among  
6 the county and each city located in such county in the proportion that the  
7 total tangible property tax levies made in such county in the preceding  
8 year for all funds of each such governmental unit bear to the total of all  
9 such levies made in the preceding year, and (2) 1/2 of all revenue received  
10 by the director of taxation from such countywide retailers' sales tax shall  
11 be apportioned among the county and each city located in such county,  
12 first to the county that portion of the revenue equal to the proportion that  
13 the population of the county residing in the unincorporated area of the  
14 county bears to the total population of the county, and second to the cities  
15 in the proportion that the population of each city bears to the total  
16 population of the county, except that no persons residing within the Fort  
17 Riley military reservation shall be included in the determination of the  
18 population of any city located within Riley county. All revenue  
19 apportioned to a county shall be paid to its county treasurer and shall be  
20 credited to the general fund of the county.

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

40 (2) In lieu of the apportionment formula provided in subsection (a),  
41 all money received by the director of taxation from a countywide sales tax  
42 imposed within Montgomery county pursuant to the election held on  
43 November 8, 1994, shall be remitted to and shall be retained by the county

1 and expended only for the purpose for which the revenue received from  
2 the tax was pledged. All revenue apportioned and paid from the imposition  
3 of such tax to the treasurer of any city prior to the effective date of this act  
4 shall be remitted to the county treasurer and expended only for the  
5 purpose for which the revenue received from the tax was pledged.

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

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

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

30 (d) (1) All revenue received from a countywide retailers' sales tax  
31 imposed pursuant to paragraphs (2), (3)(C), (3)(F), (6), (7), (8), (9), (12),  
32 (14), (15), (16), (17), (18), (19), (20), (22), (23), (25) ~~and~~, (27) *and* (28)  
33 of subsection (b) of K.S.A. 12-187, and amendments thereto, shall be  
34 remitted to and shall be retained by the county and expended only for the  
35 purpose for which the revenue received from the tax was pledged.

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

42 (3) All revenue received from a countywide retailers' sales tax  
43 imposed pursuant to paragraph (26) of subsection (b) of K.S.A. 12-187,



1 and amendments thereto, shall be remitted to and shall be retained by the  
2 county and expended only for the purpose for which the revenue received  
3 from the tax was pledged unless the question of imposing a countywide  
4 retailers' sales tax authorized by paragraph (26) of subsection (b) of  
5 K.S.A. 12-187, and amendments thereto, includes the apportionment of  
6 revenue prescribed in subsection (a).

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

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

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

24 (h) The provisions of subsections (a) and (b) for the apportionment of  
25 countywide retailers' sales tax shall not apply to any revenues received  
26 pursuant to a county or countywide retailers' sales tax levied or collected  
27 under K.S.A. 74-8929, and amendments thereto. All such revenue  
28 collected under K.S.A. 74-8929, and amendments thereto, shall be  
29 deposited into the redevelopment bond fund established by K.S.A. 74-  
30 8927, and amendments thereto, for the period of time set forth in K.S.A.  
31 74-8927, and amendments thereto.

32 Sec. 4. K.S.A. 2010 Supp. 12-187, 12-189 and 12-192 are hereby  
33 repealed.

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