

HOUSE BILL No. 2263

By Committee on Taxation

2-6

1 AN ACT concerning taxation; relating to countywide retailers' sales tax;
2 authority for Douglas county; amending K.S.A. 2014 Supp. 12-187, 12-
3 189 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. 2014 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 $\frac{2}{3}$ 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 $\frac{2}{3}$ 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 0.75% 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 the
17 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 0.25% 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(b)(5), and amendments thereto, to the electors at an
31 election called and held thereon. Such election shall be called and held in
32 the 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 the
37 maximum rate prescribed in K.S.A. 12-189, and amendments thereto. If
38 any funds remain upon the payment of all costs authorized pursuant to this
39 paragraph in the financing of such highway projects in Finney county, the
40 state treasurer shall remit such funds to the treasurer of Finney county and
41 upon receipt of such moneys shall be deposited to the credit of the county
42 road and bridge fund. If any funds remain upon the payment of all costs
43 authorized pursuant to this paragraph in the financing of such highway

1 projects in Ford county, the state treasurer shall remit such funds to the
2 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 the
5 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
6 0.75% 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)(2) 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
27 0.5% and pledging the revenue received therefrom for the purpose of
28 financing the costs of operation and construction of a solid waste disposal
29 area or the modification of an existing landfill to comply with federal
30 regulations to the electors at an election called and held thereon. The tax
31 imposed pursuant to this paragraph shall expire upon the payment of all
32 costs 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 other
35 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 retailers'
38 sales tax at the rate of 0.50% in the case of Clay and Dickinson county and
39 at a rate of up to 1% in the case of Miami county, and pledging the revenue
40 received therefrom for the purpose of financing the costs of roadway
41 construction and improvement to the electors at an election called and held
42 thereon. Except as otherwise provided, the tax imposed pursuant to this
43 paragraph shall expire after five years from the date such tax is first

1 collected. The result of the election held on November 2, 2004, on the
2 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 question
9 to the electors at an election called and held thereon for each additional
10 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 rate
13 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, Russell
19 and Woodson county may submit the question of imposing a countywide
20 retailers' sales tax at the rate of 0.5% in the case of Crawford, Russell and
21 Woodson county and at a rate of up to 0.25%, in the case of Cowley
22 county and pledging the revenue received therefrom for the purpose of
23 financing economic development initiatives or public infrastructure
24 projects. The tax imposed pursuant to this paragraph shall expire after five
25 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 rate
28 of 0.25% and pledging the revenue received therefrom for the purpose of
29 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 rate
34 of 0.25% and pledging the revenue received therefrom for the purposes of
35 conservation, access and management of open space; preservation of
36 cultural heritage; and economic development projects and activities.

37 (12) The board of county commissioners of Shawnee county may
38 submit the question of imposing a countywide retailers' sales tax at the rate
39 of 0.25% and pledging the revenue received therefrom to the city of
40 Topeka for the purpose of financing the costs of rebuilding the Topeka
41 boulevard bridge and other public infrastructure improvements associated
42 with such project to the electors at an election called and held thereon. The
43 tax imposed pursuant to this paragraph shall expire upon payment of all

1 costs authorized in financing such project.

2 (13) The board of county commissioners of Jackson county may
3 submit the question of imposing a countywide retailers' sales tax at a rate
4 of 0.4% and pledging the revenue received therefrom as follows: 50% of
5 such revenues for the purpose of financing for economic development
6 initiatives; and 50% of such revenues for the purpose of financing public
7 infrastructure projects to the electors at an election called and held thereon.
8 The tax imposed pursuant to this paragraph shall expire after seven years
9 from the date such tax is first collected. The board of county
10 commissioners of Jackson county may submit the question of imposing a
11 countywide retailers' sales tax at a rate of 0.4% which such tax shall take
12 effect after the expiration of the tax imposed pursuant to this paragraph
13 prior to the effective date of this act, and pledging the revenue received
14 therefrom for the purpose of financing public infrastructure projects to the
15 electors at an election called and held thereon. Such tax shall expire after
16 seven years from the date such tax is first collected.

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

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

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

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

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

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

19 (20) The board of county commissioners of Riley county may submit
20 the question of imposing a countywide retailers' sales tax at the rate of up
21 to 1% and pledging the revenue received therefrom for the purpose of
22 financing the costs of bridge and roadway construction and improvement
23 to 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 (21) The board of county commissioners of Johnson county may
27 submit the question of imposing a countywide retailers' sales tax at the rate
28 of 0.25% and pledging the revenue received therefrom for the purpose of
29 financing the construction and operation costs of public safety projects,
30 including, but not limited to, a jail, detention center, sheriff's resource
31 center, crime lab or other county administrative or operational facility
32 dedicated to public safety, to the electors at an election called and held
33 thereon. The tax imposed pursuant to this paragraph shall expire after 10
34 years from the date such tax is first collected. The countywide retailers'
35 sales tax imposed pursuant to this subsection may be extended or
36 reenacted for additional periods not exceeding 10 years upon the board of
37 county commissioners of Johnson county submitting such question to the
38 electors at an election called and held thereon for each additional ten-year
39 period as provided by law.

40 (22) The board of county commissioners of Wilson county may
41 submit the question of imposing a countywide retailers' sales tax at the rate
42 of up to 1% and pledging the revenue received therefrom for the purpose
43 of financing the costs of roadway construction and improvements to

1 federal highways, the development of a new industrial park and other
2 public infrastructure improvements to the electors at an election called and
3 held thereon. The tax imposed pursuant to this paragraph shall expire upon
4 payment of all costs authorized pursuant to this paragraph in the financing
5 of such project or projects.

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

14 (24) The board of county commissioners of Barton county may
15 submit the question of imposing a countywide retailers' sales tax at the rate
16 of up to 0.5% and pledging the revenue received therefrom for the purpose
17 of financing the costs of roadway and bridge construction and
18 improvement and infrastructure development and improvement to the
19 electors at an election called and held thereon. The tax imposed pursuant
20 to this paragraph shall expire after 10 years from the date such tax is first
21 collected.

22 (25) The board of county commissioners of Jefferson county may
23 submit the question of imposing a countywide retailers' sales tax at the rate
24 of 0.25% and pledging the revenue received therefrom for the purpose of
25 financing the costs of the county's obligation as participating employer to
26 make employer contributions and other required contributions to the
27 Kansas public employees retirement system for eligible employees of the
28 county who are members of the Kansas police and firemen's retirement
29 system, to the electors at an election called and held thereon. The tax
30 imposed pursuant to this paragraph shall expire upon payment of all costs
31 authorized in financing such purpose.

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

41 (27) The board of county commissioners of Kingman county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received

1 therefrom for the purpose of financing the costs of constructing and
2 furnishing a law enforcement center and jail facility and the costs of
3 roadway and bridge improvements to the electors at an election called and
4 held thereon. The tax imposed pursuant to this paragraph shall expire not
5 later than 20 years from the date such tax is first collected.

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

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

18 (30) *The board of county commissioners of Douglas county may*
19 *submit the question of imposing a countywide retailers' sales tax at the*
20 *rate of 0.5% and pledging the revenue received therefrom for the purpose*
21 *of financing the construction or remodeling of a courthouse, jail, law*
22 *enforcement center facility, detention facility or other county*
23 *administrative facility, specifically including mental health and for the*
24 *operation thereof.*

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

43 (d) Any city retailers' sales tax being levied by a city prior to July 1,

1 2006, shall continue in effect until repealed in the manner provided herein
2 for the adoption and approval of such tax or until repealed by the adoption
3 of an ordinance for such repeal. Any countywide retailers' sales tax in the
4 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect
5 until repealed in the manner provided herein for the adoption and approval
6 of such tax.

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

23 (f) The sufficiency of the number of signers of any petition filed
24 under this section shall be determined by the county election officer. Every
25 election held under this act shall be conducted by the county election
26 officer.

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

31 Sec. 2. K.S.A. 2014 Supp. 12-189 is hereby amended to read as
32 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
33 increments of 0.05% and in an amount not to exceed 2% for general
34 purposes and not to exceed 1% for special purposes which shall be
35 determined by the governing body of the city. For any retailers' sales tax
36 imposed by a city for special purposes, such city shall specify the purposes
37 for which such tax is imposed. All such special purpose retailers' sales
38 taxes imposed by a city shall expire after 10 years from the date such tax is
39 first collected. The rate of any countywide retailers' sales tax shall be fixed
40 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
41 and which amount shall be determined by the board of county
42 commissioners, except that:

43 (a) The board of county commissioners of Wabaunsee county, for the

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

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

28 (c) the boards of county commissioners of Finney and Ford counties,
29 for the purposes of ~~paragraph (4) of subsection (b) of K.S.A. 12-187(b)(4)~~,
30 and amendments thereto, may fix such rate at 0.25%;

31 (d) the board of county commissioners of any county for the purposes
32 of ~~paragraph (5) of subsection (b) of K.S.A. 12-187(b)(5)~~, and
33 amendments thereto, may fix such rate at a percentage which is equal to
34 the sum of the rate allowed to be imposed by a board of county
35 commissioners on the effective date of this act plus 0.25%, 0.5%, 0.75% or
36 1%, as the case requires;

37 (e) the board of county commissioners of Dickinson county, for the
38 purposes of ~~paragraph (7) of subsection (b) of K.S.A. 12-187(b)(7)~~, and
39 amendments thereto, may fix such rate at 1.5%, and the board of county
40 commissioners of Miami county, for the purposes of ~~paragraph (7) of~~
41 ~~subsection (b) of K.S.A. 12-187(b)(7)~~, and amendments thereto, may fix
42 such rate at 1.25%, 1.5%, 1.75% or 2%;

43 (f) the board of county commissioners of Sherman county, for the

- 1 purposes of ~~paragraph (8) of subsection (b) of K.S.A. 12-187(b)(8)~~, and
2 amendments thereto, may fix such rate at 2.25%;
- 3 (g) the board of county commissioners of Crawford or Russell county
4 for the purposes of ~~paragraph (9) of subsection (b) of K.S.A. 12-187(b)(9)~~,
5 and amendments thereto, may fix such rate at 1.5%;
- 6 (h) the board of county commissioners of Franklin county, for the
7 purposes of ~~paragraph (10) of subsection (b) of K.S.A. 12-187(b)(10)~~, and
8 amendments thereto, may fix such rate at 1.75%;
- 9 (i) the board of county commissioners of Douglas county, for the
10 purposes of ~~paragraph (11) of subsection (b) of K.S.A. 12-187(b)(11) and~~
11 ~~(30)~~, and amendments thereto, may fix such rate at ~~1.25%~~ 1.75%;
- 12 (j) the board of county commissioners of Jackson county, for the
13 purposes of ~~subsection (b)(13) of K.S.A. 12-187(b)(13)~~, and amendments
14 thereto, may fix such rate at 1.4%;
- 15 (k) the board of county commissioners of Sedgwick county, for the
16 purposes of ~~paragraph (3)(C) of subsection (b) of K.S.A. 12-187(b)(3)(C)~~,
17 and amendments thereto, may fix such rate at 2%;
- 18 (l) the board of county commissioners of Neosho county, for the
19 purposes of ~~paragraph (14) of subsection (b) of K.S.A. 12-187(b)(14)~~, and
20 amendments thereto, may fix such rate at 1.0% or 1.5%;
- 21 (m) the board of county commissioners of Saline county, for the
22 purposes of ~~paragraph (15) of subsection (b) of K.S.A. 12-187(b)(15)~~, and
23 amendments thereto, may fix such rate at up to 1.5%;
- 24 (n) the board of county commissioners of Harvey county, for the
25 purposes of ~~paragraph (16) of subsection (b) of K.S.A. 12-187(b)(16)~~, and
26 amendments thereto, may fix such rate at 2.0%;
- 27 (o) the board of county commissioners of Atchison county, for the
28 purpose of ~~paragraph (17) of subsection (b) of K.S.A. 12-187(b)(17)~~, and
29 amendments thereto, may fix such rate at a percentage which is equal to
30 the sum of the rate allowed to be imposed by the board of county
31 commissioners of Atchison county on the effective date of this act plus
32 0.25%;
- 33 (p) the board of county commissioners of Wabaunsee county, for the
34 purpose of ~~paragraph (18) of subsection (b) of K.S.A. 12-187(b)(18)~~, and
35 amendments thereto, may fix such rate at a percentage which is equal to
36 the sum of the rate allowed to be imposed by the board of county
37 commissioners of Wabaunsee county on July 1, 2007, plus 0.5%;
- 38 (q) the board of county commissioners of Jefferson county, for the
39 purpose of ~~paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187(b)~~
40 ~~(19) and (25)~~, and amendments thereto, may fix such rate at 2.25%;
- 41 (r) the board of county commissioners of Riley county, for the
42 purpose of ~~paragraph (20) of subsection (b) of K.S.A. 12-187(b)(20)~~, and
43 amendments thereto, may fix such rate at a percentage which is equal to

1 the sum of the rate allowed to be imposed by the board of county
2 commissioners of Riley county on July 1, 2007, plus up to 1%;

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

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

11 (u) the board of county commissioners of Butler county for the
12 purposes of ~~paragraph (23) of subsection (b) of K.S.A. 12-187(b)(23)~~, and
13 amendments thereto, may fix such rate at a percentage which is equal to
14 the sum of the rate otherwise allowed pursuant to this section, plus 0.25%,
15 0.5%, 0.75% or 1%;

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

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

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

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

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

31 (aa) the board of county commissioners of Kingman county, for the
32 purposes of ~~paragraph (27) of subsection (b) of K.S.A. 12-187(b)(27)~~, and
33 amendments thereto, may fix such rate at a percentage which is equal to
34 the sum of the rate otherwise allowed pursuant to this section, plus 0.25%,
35 0.5%, 0.75%, or 1%;

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

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

42 Any county or city levying a retailers' sales tax is hereby prohibited
43 from administering or collecting such tax locally, but shall utilize the

1 services of the state department of revenue to administer, enforce and
2 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
3 189a, and amendments thereto, such tax shall be identical in its
4 application, and exemptions therefrom, to the Kansas retailers' sales tax act
5 and all laws and administrative rules and regulations of the state
6 department of revenue relating to the Kansas retailers' sales tax shall apply
7 to such local sales tax insofar as such laws and rules and regulations may
8 be made applicable. The state director of taxation is hereby authorized to
9 administer, enforce and collect such local sales taxes and to adopt such
10 rules and regulations as may be necessary for the efficient and effective
11 administration and enforcement thereof.

12 Upon receipt of a certified copy of an ordinance or resolution
13 authorizing the levy of a local retailers' sales tax, the director of taxation
14 shall cause such taxes to be collected within or without the boundaries of
15 such taxing subdivision at the same time and in the same manner provided
16 for the collection of the state retailers' sales tax. Such copy shall be
17 submitted to the director of taxation within 30 days after adoption of any
18 such ordinance or resolution. All moneys collected by the director of
19 taxation under the provisions of this section shall be credited to a county
20 and city retailers' sales tax fund which fund is hereby established in the
21 state treasury, except that all moneys collected by the director of taxation
22 pursuant to the authority granted in ~~paragraph (22) of subsection (b) of~~
23 K.S.A. 12-187(b)(22), and amendments thereto, shall be credited to the
24 Wilson county capital improvements fund. Any refund due on any county
25 or city retailers' sales tax collected pursuant to this act shall be paid out of
26 the sales tax refund fund and reimbursed by the director of taxation from
27 collections of local retailers' sales tax revenue. Except for local retailers'
28 sales tax revenue required to be deposited in the redevelopment bond fund
29 established under K.S.A. 74-8927, and amendments thereto, all local
30 retailers' sales tax revenue collected within any county or city pursuant to
31 this act shall be apportioned and remitted at least quarterly by the state
32 treasurer, on instruction from the director of taxation, to the treasurer of
33 such county or city.

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

38 The director of taxation shall provide, upon request by a city or county
39 clerk or treasurer or finance officer of any city or county levying a local
40 retailers' sales tax, monthly reports identifying each retailer doing business
41 in such city or county or making taxable sales sourced to such city or
42 county, setting forth the tax liability and the amount of such tax remitted
43 by each retailer during the preceding month and identifying each business

1 location maintained by the retailer and such retailer's sales or use tax
2 registration or account number. Such report shall be made available to the
3 clerk or treasurer or finance officer of such city or county within a
4 reasonable time after it has been requested from the director of taxation.
5 The director of taxation shall be allowed to assess a reasonable fee for the
6 issuance of such report. Information received by any city or county
7 pursuant to this section shall be confidential, and it shall be unlawful for
8 any officer or employee of such city or county to divulge any such
9 information in any manner. Any violation of this paragraph by a city or
10 county officer or employee is a class A misdemeanor, and such officer or
11 employee shall be dismissed from office. Reports of violations of this
12 paragraph shall be investigated by the attorney general. The district
13 attorney or county attorney and the attorney general shall have authority to
14 prosecute violations of this paragraph.

15 Sec. 3. K.S.A. 2014 Supp. 12-192 is hereby amended to read as
16 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
17 (h), all revenue received by the director of taxation from a countywide
18 retailers' sales tax shall be apportioned among the county and each city
19 located in such county in the following manner: (1) One-half of all
20 revenue received by the director of taxation shall be apportioned among
21 the county and each city located in such county in the proportion that the
22 total tangible property tax levies made in such county in the preceding
23 year for all funds of each such governmental unit bear to the total of all
24 such levies made in the preceding year; and (2) one-half of all revenue
25 received by the director of taxation from such countywide retailers' sales
26 tax shall be apportioned among the county and each city located in such
27 county, first to the county that portion of the revenue equal to the
28 proportion that the population of the county residing in the unincorporated
29 area of the county bears to the total population of the county, and second to
30 the cities in the proportion that the population of each city bears to the
31 total population of the county, except that no persons residing within the
32 Fort Riley military reservation shall be included in the determination of the
33 population of any city located within Riley county. All revenue
34 apportioned to a county shall be paid to its county treasurer and shall be
35 credited to the general fund of the county.

36 (b) (1) In lieu of the apportionment formula provided in subsection
37 (a), all revenue received by the director of taxation from a countywide
38 retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1%
39 or 1.25% after July 1, 2007, shall be apportioned among the county and
40 each city located in such county in the following manner: (A) The revenue
41 received from the first 0.5% rate of tax shall be apportioned in the manner
42 prescribed by subsection (a); and (B) the revenue received from the rate of
43 tax exceeding 0.5% shall be apportioned as follows: (i) One-fourth shall be

1 apportioned among the county and each city located in such county in the
2 proportion that the total tangible property tax levies made in such county
3 in the preceding year for all funds of each such governmental unit bear to
4 the total of all such levies made in the preceding year; (ii) one-fourth shall
5 be apportioned among the county and each city located in such county,
6 first to the county that portion of the revenue equal to the proportion that
7 the population of the county residing in the unincorporated area of the
8 county bears to the total population of the county, and second to the cities
9 in the proportion that the population of each city bears to the total
10 population of the county; and (iii) one-half shall be retained by the county
11 for its sole use and benefit.

12 (2) In lieu of the apportionment formula provided in subsection (a),
13 all money received by the director of taxation from a countywide sales tax
14 imposed within Montgomery county pursuant to the election held on
15 November 8, 1994, shall be remitted to and shall be retained by the county
16 and expended only for the purpose for which the revenue received from
17 the tax was pledged. All revenue apportioned and paid from the imposition
18 of such tax to the treasurer of any city prior to the effective date of this act
19 shall be remitted to the county treasurer and expended only for the purpose
20 for which the revenue received from the tax was pledged.

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

27 (c) (1) Except as otherwise provided by paragraph (2) of this
28 subsection, for purposes of subsections (a) and (b), the term "total tangible
29 property tax levies" means the aggregate dollar amount of tax revenue
30 derived from ad valorem tax levies applicable to all tangible property
31 located within each such city or county. The ad valorem property tax levy
32 of any county or city district entity or subdivision shall be included within
33 this term if the levy of any such district entity or subdivision is applicable
34 to all tangible property located within each such city or county.

35 (2) For the purposes of subsections (a) and (b), any ad valorem
36 property tax levied on property located in a city in Johnson county for the
37 purpose of providing fire protection service in such city shall be included
38 within the term "total tangible property tax levies" for such city regardless
39 of its applicability to all tangible property located within each such city. If
40 the tax is levied by a district which extends across city boundaries, for
41 purposes of this computation, the amount of such levy shall be apportioned
42 among each city in which such district extends in the proportion that such
43 tax levied within each city bears to the total tax levied by the district.

1 (d) (1) All revenue received from a countywide retailers' sales tax
2 imposed pursuant to ~~paragraphs (2), (3)(C), (3)(F), (6), (7), (8), (9), (12),~~
3 ~~(14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28) and (29)~~
4 ~~of subsection (b) of K.S.A. 12-187(b)(2), (3)(C), (3)(F), (6), (7), (8), (9),~~
5 ~~(12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28), (29)~~
6 ~~and (30),~~ and amendments thereto, shall be remitted to and shall be
7 retained by the county and expended only for the purpose for which the
8 revenue received from the tax was pledged.

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

15 (3) All revenue received from a countywide retailers' sales tax
16 imposed pursuant to ~~paragraph (26) of subsection (b) of K.S.A. 12-187(b)~~
17 ~~(26),~~ and amendments thereto, shall be remitted to and shall be retained by
18 the county and expended only for the purpose for which the revenue
19 received from the tax was pledged unless the question of imposing a
20 countywide retailers' sales tax authorized by ~~paragraph (26) of subsection~~
21 ~~(b) of K.S.A. 12-187(b)(26),~~ and amendments thereto, includes the
22 apportionment of revenue prescribed in subsection (a).

23 (e) All revenue apportioned to the several cities of the county shall be
24 paid to the respective treasurers thereof and deposited in the general fund
25 of the city. Whenever the territory of any city is located in two or more
26 counties and any one or more of such counties do not levy a countywide
27 retailers' sales tax, or whenever such counties do not levy countywide
28 retailers' sales taxes at a uniform rate, the revenue received by such city
29 from the proceeds of the countywide retailers' sales tax, as an alternative to
30 depositing the same in the general fund, may be used for the purpose of
31 reducing the tax levies of such city upon the taxable tangible property
32 located within the county levying such countywide retailers' sales tax.

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

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

40 (h) The provisions of subsections (a) and (b) for the apportionment of
41 countywide retailers' sales tax shall not apply to any revenues received
42 pursuant to a county or countywide retailers' sales tax levied or collected
43 under K.S.A. 74-8929, and amendments thereto. All such revenue

1 collected under K.S.A. 74-8929, and amendments thereto, shall be
2 deposited into the redevelopment bond fund established by K.S.A. 74-
3 8927, and amendments thereto, for the period of time set forth in K.S.A.
4 74-8927, and amendments thereto.

5 Sec. 4. K.S.A. 2014 Supp. 12-187, 12-189 and 12-192 are hereby
6 repealed.

7 Sec. 5. This act shall take effect and be in force from and after its
8 publication in the statute book.