

## HOUSE BILL No. 2380

By Committee on Taxation

3-8

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1 AN ACT concerning sales and compensating use tax; relating to city and  
2 county retailers' sales tax, Marion county; amending K.S.A. 2016 Supp.  
3 12-187, 12-189 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. 2016 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, Thomas,  
33 Wabaunsee, Wilson and Wyandotte counties may submit the question of  
34 imposing a countywide retailers' sales tax and pledging the revenue  
35 received therefrom for the purpose of financing the construction or  
36 remodeling of a courthouse, jail, law enforcement center facility or other

1 county 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 (G) The result of the election held on April 7, 2015, on the question  
25 submitted by the board of county commissioners of Bourbon county for  
26 the purpose of increasing its retailers' sales tax by 0.4% is hereby declared  
27 valid, and the revenue received therefrom by the county shall be expended  
28 solely for the purpose of financing the costs of constructing, furnishing  
29 and operating a courthouse, law enforcement center or jail facility  
30 improvements. Any tax imposed pursuant to authority granted in this  
31 paragraph shall terminate upon payment of all costs authorized pursuant to  
32 this paragraph incurred in the financing of the project described in this  
33 paragraph.

34 (4) The board of county commissioners of Finney and Ford counties  
35 may submit the question of imposing a countywide retailers' sales tax at  
36 the rate of 0.25% and pledging the revenue received therefrom for the  
37 purpose of financing all or any portion of the cost to be paid by Finney or  
38 Ford county for construction of highway projects identified as system  
39 enhancements under the provisions of K.S.A. 68-2314(b)(5), and  
40 amendments thereto, to the electors at an election called and held thereon.  
41 Such election shall be called and held in the manner provided by the  
42 general bond law. The tax imposed pursuant to this paragraph shall expire  
43 upon the payment of all costs authorized pursuant to this paragraph in the

1 financing of such highway projects. Nothing in this paragraph shall be  
2 construed to allow the rate of tax imposed by Finney or Ford county  
3 pursuant to this paragraph to exceed the maximum rate prescribed in  
4 K.S.A. 12-189, and amendments thereto. If any funds remain upon the  
5 payment of all costs authorized pursuant to this paragraph in the financing  
6 of such highway projects in Finney county, the state treasurer shall remit  
7 such funds to the treasurer of Finney county and upon receipt of such  
8 moneys shall be deposited to the credit of the county road and bridge fund.  
9 If any funds remain upon the payment of all costs authorized pursuant to  
10 this paragraph in the financing of such highway projects in Ford county,  
11 the state treasurer shall remit such funds to the treasurer of Ford county  
12 and upon receipt of such moneys shall be deposited to the credit of the  
13 county road and bridge fund.

14 (5) The board of county commissioners of any county may submit the  
15 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,  
16 0.75% or 1% and pledging the revenue received therefrom for the purpose  
17 of financing the provision of health care services, as enumerated in the  
18 question, to the electors at an election called and held thereon. Whenever  
19 any county imposes a tax pursuant to this paragraph, any tax imposed  
20 pursuant to subsection (a)(2) by any city located in such county shall  
21 expire upon the effective date of the imposition of the countywide tax, and  
22 thereafter the state treasurer shall remit to each such city that portion of the  
23 countywide tax revenue collected by retailers within such city as certified  
24 by the director of taxation. The tax imposed pursuant to this paragraph  
25 shall be deemed to be in addition to the rate limitations prescribed in  
26 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health  
27 care services shall include, but not be limited to, the following: Local  
28 health departments, city or county hospitals, city or county nursing homes,  
29 preventive health care services including immunizations, prenatal care and  
30 the postponement of entry into nursing homes by home care services,  
31 mental health services, indigent health care, physician or health care  
32 worker recruitment, health education, emergency medical services, rural  
33 health clinics, integration of health care services, home health services and  
34 rural health networks.

35 (6) The board of county commissioners of Allen county may submit  
36 the question of imposing a countywide retailers' sales tax at the rate of  
37 0.5% and pledging the revenue received therefrom for the purpose of  
38 financing the costs of operation and construction of a solid waste disposal  
39 area or the modification of an existing landfill to comply with federal  
40 regulations to the electors at an election called and held thereon. The tax  
41 imposed pursuant to this paragraph shall expire upon the payment of all  
42 costs incurred in the financing of the project undertaken. Nothing in this  
43 paragraph shall be construed to allow the rate of tax imposed by Allen

1 county pursuant to this paragraph to exceed or be imposed at any rate other  
2 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

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

28 (9) The board of county commissioners of Cowley, Crawford, Russell  
29 and Woodson county may submit the question of imposing a countywide  
30 retailers' sales tax at the rate of 0.5% in the case of Crawford, Russell and  
31 Woodson county and at a rate of up to 0.25%, in the case of Cowley  
32 county and pledging the revenue received therefrom for the purpose of  
33 financing economic development initiatives or public infrastructure  
34 projects. The tax imposed pursuant to this paragraph shall expire after five  
35 years from the date such tax is first collected.

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

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

1 of 0.25% and pledging the revenue received therefrom for the purposes of  
2 conservation, access and management of open space; preservation of  
3 cultural heritage; and economic development projects and activities.

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

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

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

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

41 (16) The board of county commissioners of Harvey county may  
42 submit the question of imposing a countywide retailers' sales tax at the rate  
43 of 1.0% and pledging the revenue received therefrom for the purpose of

1 financing the costs of property tax relief, economic development initiatives  
2 and public infrastructure improvements to the electors at an election called  
3 and held thereon.

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

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

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

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

36 (21) The board of county commissioners of Johnson county may  
37 submit the question of imposing a countywide retailers' sales tax at the rate  
38 of 0.25% and pledging the revenue received therefrom for the purpose of  
39 financing the construction and operation costs of public safety projects,  
40 including, but not limited to, a jail, detention center, sheriff's resource  
41 center, crime lab or other county administrative or operational facility  
42 dedicated to public safety, to the electors at an election called and held  
43 thereon. The tax imposed pursuant to this paragraph shall expire after 10

1 years from the date such tax is first collected. The countywide retailers'  
2 sales tax imposed pursuant to this subsection may be extended or  
3 reenacted for additional periods not exceeding 10 years upon the board of  
4 county commissioners of Johnson county submitting such question to the  
5 electors at an election called and held thereon for each additional ten-year  
6 period as provided by law.

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

16 (23) The board of county commissioners of Butler county may  
17 submit the question of imposing a countywide retailers' sales tax at the rate  
18 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
19 therefrom for the purpose of financing the costs of public safety capital  
20 projects or bridge and roadway construction projects, or both, 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 in  
23 financing such projects.

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

32 (25) The board of county commissioners of Jefferson 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 purpose of  
35 financing the costs of the county's obligation as participating employer to  
36 make employer contributions and other required contributions to the  
37 Kansas public employees retirement system for eligible employees of the  
38 county who are members of the Kansas police and firemen's retirement  
39 system, to the electors at an election called and held thereon. The tax  
40 imposed pursuant to this paragraph shall expire upon payment of all costs  
41 authorized in financing such purpose.

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



1 the rate of up to 0.5% and pledging the revenue received therefrom for the  
2 purpose of financing the costs of construction or remodeling of a  
3 courthouse, jail, law enforcement center facility or other county  
4 administrative facility, or public infrastructure improvements, or both, to  
5 the electors at an election called and held thereon. The tax imposed  
6 pursuant to this paragraph shall expire upon payment of all costs  
7 authorized in financing such project or projects.

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

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

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

28 (30) The board of county commissioners of Douglas county may  
29 submit the question of imposing a countywide retailers' sales tax at the rate  
30 of 0.5% and pledging the revenue received therefrom for the purpose of  
31 financing the construction or remodeling of a courthouse, jail, law  
32 enforcement center facility, detention facility or other county  
33 administrative facility, specifically including mental health and for the  
34 operation thereof.

35 (31) The board of county commissioners of Bourbon county may  
36 submit the question of imposing a countywide retailers' sales tax at the rate  
37 of up to 1%, in increments of 0.05%, and pledging the revenue received  
38 therefrom for the purpose of financing the costs of constructing, furnishing  
39 and operating a courthouse, law enforcement center or jail facility  
40 improvements to the electors at an election called and held thereon.

41 (32) *The board of county commissioners of Marion county may*  
42 *submit the question of imposing a countywide retailers' sales tax at the*  
43 *rate of 0.5% and pledging the revenue received therefrom for the purpose*

1 *of financing the costs of property tax relief, economic development*  
2 *initiatives and the construction of public infrastructure improvements,*  
3 *including buildings, to the electors at an election called and held thereon.*

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

22 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
23 2006, shall continue in effect until repealed in the manner provided herein  
24 for the adoption and approval of such tax or until repealed by the adoption  
25 of an ordinance for such repeal. Any countywide retailers' sales tax in the  
26 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect  
27 until repealed in the manner provided herein for the adoption and approval  
28 of such tax.

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

1 be accomplished by the adoption of an ordinance so providing.

2 (f) The sufficiency of the number of signers of any petition filed  
3 under this section shall be determined by the county election officer. Every  
4 election held under this act shall be conducted by the county election  
5 officer.

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

10 Sec. 2. K.S.A. 2016 Supp. 12-189 is hereby amended to read as  
11 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
12 increments of 0.05% and in an amount not to exceed 2% for general  
13 purposes and not to exceed 1% for special purposes which shall be  
14 determined by the governing body of the city. For any retailers' sales tax  
15 imposed by a city for special purposes, such city shall specify the purposes  
16 for which such tax is imposed. All such special purpose retailers' sales  
17 taxes imposed by a city shall expire after 10 years from the date such tax is  
18 first collected. The rate of any countywide retailers' sales tax shall be fixed  
19 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,  
20 and which amount shall be determined by the board of county  
21 commissioners, except that:

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

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

- 1 purposes of K.S.A. 12-187(b)(3), and amendments thereto, may fix such  
2 rate at 2%;
- 3 (c) the boards of county commissioners of Finney and Ford counties,  
4 for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix  
5 such rate at 0.25%;
- 6 (d) the board of county commissioners of any county for the purposes  
7 of K.S.A. 12-187(b)(5), and amendments thereto, may fix such rate at a  
8 percentage which is equal to the sum of the rate allowed to be imposed by  
9 a board of county commissioners on the effective date of this act plus  
10 0.25%, 0.5%, 0.75% or 1%, as the case requires;
- 11 (e) the board of county commissioners of Dickinson county, for the  
12 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such  
13 rate at 1.5%, and the board of county commissioners of Miami county, for  
14 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
15 such rate at 1.25%, 1.5%, 1.75% or 2%;
- 16 (f) the board of county commissioners of Sherman county, for the  
17 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such  
18 rate at 2.25%;
- 19 (g) the board of county commissioners of Crawford or Russell county  
20 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix  
21 such rate at 1.5%;
- 22 (h) the board of county commissioners of Franklin county, for the  
23 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such  
24 rate at 1.75%;
- 25 (i) the board of county commissioners of Douglas county, for the  
26 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,  
27 may fix such rate at 1.75%;
- 28 (j) the board of county commissioners of Jackson county, for the  
29 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such  
30 rate at 1.4%;
- 31 (k) the board of county commissioners of Sedgwick county, for the  
32 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix  
33 such rate at 2%;
- 34 (l) the board of county commissioners of Neosho county, for the  
35 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such  
36 rate at 1.0% or 1.5%;
- 37 (m) the board of county commissioners of Saline county, for the  
38 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such  
39 rate at up to 1.5%;
- 40 (n) the board of county commissioners of Harvey county, for the  
41 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such  
42 rate at 2.0%;
- 43 (o) the board of county commissioners of Atchison county, for the

1 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such  
2 rate at a percentage which is equal to the sum of the rate allowed to be  
3 imposed by the board of county commissioners of Atchison county on the  
4 effective date of this act plus 0.25%;

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

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

13 (r) the board of county commissioners of Riley county, for the  
14 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
15 rate at a percentage which is equal to the sum of the rate allowed to be  
16 imposed by the board of county commissioners of Riley county on July 1,  
17 2007, plus up to 1%;

18 (s) the board of county commissioners of Johnson county for the  
19 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such  
20 rate at a percentage which is equal to the sum of the rate allowed to be  
21 imposed by the board of county commissioners of Johnson county on July  
22 1, 2007, plus 0.25%;

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

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

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

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

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

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

42 (z) the board of county commissioners of Pottawatomie county, for  
43 the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix

1 such rate at up to 1.5%;

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

6 (bb) the board of county commissioners of Edwards county, for the  
7 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such  
8 rate at 1.375%;

9 (cc) the board of county commissioners of Rooks county, for the  
10 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such  
11 rate at up to 1.5%; ~~and~~

12 (dd) the board of county commissioners of Bourbon county, for the  
13 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,  
14 may fix such rate at up to 2.0%; *and*

15 *(ee) the board of county commissioners of Marion county, for the*  
16 *purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such*  
17 *rate at 2.5%.*

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

31 Upon receipt of a certified copy of an ordinance or resolution  
32 authorizing the levy of a local retailers' sales tax, the director of taxation  
33 shall cause such taxes to be collected within or without the boundaries of  
34 such taxing subdivision at the same time and in the same manner provided  
35 for the collection of the state retailers' sales tax. Such copy shall be  
36 submitted to the director of taxation within 30 days after adoption of any  
37 such ordinance or resolution. All moneys collected by the director of  
38 taxation under the provisions of this section shall be credited to a county  
39 and city retailers' sales tax fund which fund is hereby established in the  
40 state treasury, except that all moneys collected by the director of taxation  
41 pursuant to the authority granted in K.S.A. 12-187(b)(22), and  
42 amendments thereto, shall be credited to the Wilson county capital  
43 improvements fund. Any refund due on any county or city retailers' sales

1 tax collected pursuant to this act shall be paid out of the sales tax refund  
2 fund and reimbursed by the director of taxation from collections of local  
3 retailers' sales tax revenue. Except for local retailers' sales tax revenue  
4 required to be deposited in the redevelopment bond fund established under  
5 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax  
6 revenue collected within any county or city pursuant to this act shall be  
7 apportioned and remitted at least quarterly by the state treasurer, on  
8 instruction from the director of taxation, to the treasurer of such county or  
9 city.

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

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

34 Sec. 3. K.S.A. 2016 Supp. 12-192 is hereby amended to read as  
35 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
36 (h), all revenue received by the director of taxation from a countywide  
37 retailers' sales tax shall be apportioned among the county and each city  
38 located in such county in the following manner: (1) One-half of all  
39 revenue received by the director of taxation shall be apportioned among  
40 the county and each city located in such county in the proportion that the  
41 total tangible property tax levies made in such county in the preceding  
42 year for all funds of each such governmental unit bear to the total of all  
43 such levies made in the preceding year; and (2) one-half of all revenue

1 received by the director of taxation from such countywide retailers' sales  
2 tax shall be apportioned among the county and each city located in such  
3 county, first to the county that portion of the revenue equal to the  
4 proportion that the population of the county residing in the unincorporated  
5 area of the county bears to the total population of the county, and second to  
6 the cities in the proportion that the population of each city bears to the  
7 total population of the county, except that no persons residing within the  
8 Fort Riley military reservation shall be included in the determination of the  
9 population of any city located within Riley county. All revenue  
10 apportioned to a county shall be paid to its county treasurer and shall be  
11 credited to the general fund of the county.

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

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

40 (3) In lieu of the apportionment formula provided in subsection (a),  
41 on and after the effective date of this act, all moneys received by the  
42 director of taxation from a countywide retailers' sales tax imposed within  
43 Phillips county pursuant to the election held on September 20, 2005, shall



1 be remitted to and shall be retained by the county and expended only for  
2 the purpose for which the revenue received from the tax was pledged.

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

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

20 (d) (1) All revenue received from a countywide retailers' sales tax  
21 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (6), (7),  
22 (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27),  
23 (28), (29), (30) ~~and~~, (31) and (32), and amendments thereto, shall be  
24 remitted to and shall be retained by the county and expended only for the  
25 purpose for which the revenue received from the tax was pledged.

26 (2) Except as otherwise provided in K.S.A. 12-187(b)(5), and  
27 amendments thereto, all revenues received from a countywide retailers'  
28 sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments  
29 thereto, shall be remitted to and shall be retained by the county and  
30 expended only for the purpose for which the revenue received from the tax  
31 was pledged.

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

39 (e) All revenue apportioned to the several cities of the county shall be  
40 paid to the respective treasurers thereof and deposited in the general fund  
41 of the city. Whenever the territory of any city is located in two or more  
42 counties and any one or more of such counties do not levy a countywide  
43 retailers' sales tax, or whenever such counties do not levy countywide

1 retailers' sales taxes at a uniform rate, the revenue received by such city  
2 from the proceeds of the countywide retailers' sales tax, as an alternative to  
3 depositing the same in the general fund, may be used for the purpose of  
4 reducing the tax levies of such city upon the taxable tangible property  
5 located within the county levying such countywide retailers' sales tax.

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

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

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

21 Sec. 4. K.S.A. 2016 Supp. 12-187, 12-189 and 12-192 are hereby  
22 repealed.

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