

**HOUSE BILL No. 2732**

By Committee on Taxation

3-8

1 AN ACT concerning economic development; enacting the Gage park  
2 improvement authority act; providing for the creation of the Gage park  
3 improvement authority; permitting a sales tax within the boundaries of  
4 Shawnee county for the purpose of benefiting Gage park, the Topeka  
5 zoo and the Kansas children's discovery center thereof; requiring  
6 approval by the electors of the county to establish the sales tax and  
7 authority.  
8

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

10 Section 1. (a) Sections 1 through 8, and amendments thereto, shall be  
11 known and may be cited as the Gage park improvement authority act.

12 (b) The powers conferred by this act are for public uses, public  
13 recreation and economic development purposes or purposes for which  
14 public moneys may be expended.

15 (c) The powers granted pursuant to this act shall be in addition to any  
16 other powers provided by law.

17 Sec. 2. As used in sections 1 through 8, and amendments thereto:

18 (a) "Act" means the Gage park improvement authority act, sections 1  
19 through 8, and amendments thereto.

20 (b) "Authority" means the Gage park improvement authority  
21 established by this act.

22 (c) "Board," "county clerk" and "county treasurer" mean,  
23 respectively, the board of county commissioners, the county clerk and the  
24 county treasurer of Shawnee county.

25 (d) "County" means Shawnee county.

26 (e) "Eligible recreational facilities" means:

27 (1) Gage park and all existing and future Gage park facilities,  
28 including, but not limited to, the mini train, carousel and Blaisdell aquatic  
29 center;

30 (2) the Topeka zoo and conservation center and all existing and future  
31 Topeka zoo facilities; and

32 (3) the Kansas children's discovery center and all existing and future  
33 Kansas children's discovery center facilities.

34 (f) "Gage park" means Gage park in the city of Topeka in Shawnee  
35 county.

36 (g) "Gage park improvement authority sales tax" means the sales tax

1 authorized by this act.

2 Sec. 3. (a) (1) Upon the approval of the electors as provided by this  
3 act, the board of county commissioners of Shawnee county may authorize  
4 the imposition of a sales tax on all retail sales made within Shawnee  
5 county for the sole purpose of funding the acquisition, construction,  
6 improvement, equipping, operation, support, maintenance and  
7 development of the eligible recreational facilities within the county and the  
8 creation of the Gage park improvement authority to administer the  
9 proceeds of the sales tax for such purposes. The sales tax may be imposed  
10 in increments of 0.05%, except that such sales tax imposed shall not be  
11 less than 0.2% and shall not exceed 0.5%.

12 (2) The board of county commissioners shall determine a time for a  
13 hearing upon the question of whether there shall be the creation of a Gage  
14 park improvement authority and the imposition of a sales tax. The county  
15 clerk shall give notice of the hearing for three consecutive weeks on the  
16 county website and in a newspaper of general circulation within the  
17 county. The last publication of such notice shall be at least five days before  
18 the day of the hearing. The notice shall include a statement that the hearing  
19 is to consider the creation of a Gage park improvement authority and the  
20 imposition of a sales tax as authorized by this act. Such notice shall also  
21 provide the rate of the sales tax proposed and information that a hearing  
22 will be held by the board, including the day and the hour of the hearing  
23 and that all persons interested may appear and be heard at the hearing  
24 before the board.

25 (3) If, after the hearing, the board of county commissioners  
26 determines that the interests of the people of the county will be advanced  
27 by the creation of the Gage park improvement authority and the imposition  
28 of the sales tax, the board shall adopt a resolution proposing the creation of  
29 the authority and the imposition of the sales tax at the rate determined by  
30 the board for submission to the electors of the county as provided by  
31 subsection (c). The resolution shall become effective upon adoption by a  
32 majority of the electors of the county.

33 (b) A petition requesting the creation of the Gage park improvement  
34 authority and the imposition of the sales tax described by subsection (a)(1)  
35 within the county may be presented to the board of county commissioners.  
36 The petition shall be signed by not less than the number of qualified  
37 electors of Shawnee county equal to 5% of the electors of the county who  
38 voted at the last preceding regular county election. The petition shall be  
39 filed with the Shawnee county election office at least 60 days prior to the  
40 date of an election in an even-numbered year. Upon receipt of the petition  
41 with the required number of signatures of qualified electors, the board  
42 shall cause an election to be held as provided by subsection (c). The  
43 petition shall become effective upon submission to and adoption by a

1 majority of the electors of the county.

2 (c) (1) If, at the conclusion of a public hearing, the board of county  
3 commissioners adopts a resolution as provided by subsection (a), or the  
4 board is presented with a petition as provided by subsection (b), the board  
5 shall direct the county clerk to submit a proposition to create the Gage  
6 park improvement authority and impose the sales tax as described by  
7 subsection (a)(1) to the qualified electors within the county. Such election  
8 shall be held in an even-numbered year. Notice of such election shall be  
9 published on the county website and at least once per week for two  
10 consecutive weeks in the official county newspaper. The second notice  
11 shall be published at least seven days prior to the date of the election. Any  
12 such election shall be called and held at any general election, as defined in  
13 K.S.A. 25-2502, and amendments thereto, or at a special election called  
14 for such purpose. In lieu thereof, such election may be called and held in  
15 the manner provided by K.S.A. 25-431 et seq., and amendments thereto.

16 (2) The proposition presented to the electors shall be in substantially  
17 the following form:

18 "Shall a Gage Park Improvement Authority be created and supported  
19 through the levy of a \_\_\_\_\_ (insert rate, not to be less than 0.2% or more  
20 than 0.5%) countywide sales tax to benefit Gage Park, the Topeka Zoo and  
21 Kansas Children's Discovery Center?"

22 The county board of commissioners may place additional language on  
23 the ballot to describe the use or allocation of the funds in a manner  
24 consistent with this act.

25 (d) If the proposition is approved by a majority of the voters of the  
26 county voting at such election, the Gage park improvement authority shall  
27 be created and the sales tax as described in subsection (a)(1) shall be  
28 imposed by the board of county commissioners at the rate approved by the  
29 electors. The sales tax shall be collected and distributed as provided by  
30 section 4, and amendments thereto. The sales tax shall be in effect as of the  
31 first day of the year following the election. The board shall proceed with  
32 the performance of all things necessary and incidental to the establishment  
33 of the authority. The members shall be appointed and the authority shall  
34 hold the first meeting before the first day of the year following the  
35 election, as provided in section 6, and amendments thereto.

36 (e) If the majority of the electors of the county reject the proposition,  
37 any subsequent resolution by the board of county commissioners adopted  
38 pursuant to subsection (a) or a petition presented to the board pursuant to  
39 subsection (b) may be resubmitted to the electors after one year from the  
40 date of the last election on any such proposition.

41 Sec. 4. (a) If an election is held and the proposition is approved by a  
42 majority of the voters of the county voting at such election as provided in  
43 section 3 or 5, and amendments thereto, the board of county

1 commissioners, by resolution, shall impose a Gage park improvement  
2 authority sales tax on the selling of tangible personal property at retail or  
3 the rendering or furnishing of services that are taxable pursuant to the  
4 provisions of the Kansas retailers' sales tax act within the county for the  
5 sole purpose of financing the acquisition, construction, improvement,  
6 equipment, operation, support, maintenance and development of eligible  
7 recreational facilities within the county by the authority. The board shall  
8 provide a certified copy of the resolution to the director of taxation  
9 authorizing the levy of the sales tax approved by the voters.

10 (b) The Gage park improvement authority sales tax shall be in  
11 addition to and notwithstanding any limitations on the aggregate amount  
12 of the retailers' sales tax contained in K.S.A. 12-187 through 12-197, and  
13 amendments thereto. Except as otherwise provided in this act, the sales tax  
14 authorized by this section shall be administered and collected pursuant to  
15 and subject to the provisions of K.S.A. 12-187 through 12-197, and  
16 amendments thereto.

17 (c) Upon receipt of a certified copy of a resolution authorizing the  
18 levy of a sales tax pursuant to this section, the director of taxation shall  
19 cause such tax to be collected in the county at the same time and in the  
20 same manner provided for the collection of the state retailers' sales tax. All  
21 taxes collected under the provisions of this act shall be remitted by the  
22 secretary of revenue to the state treasurer in accordance with the  
23 provisions of K.S.A 75-4215, and amendments thereto. Upon receipt of  
24 each such remittance, the state treasurer shall deposit the entire amount of  
25 all taxes collected under the provisions of this act in the state treasury to  
26 the credit of the Gage park improvement authority sales tax fund, which is  
27 hereby established in the state treasury. All moneys in the Gage park  
28 improvement authority sales tax fund shall be remitted at least quarterly by  
29 the state treasurer, as directed by the secretary of revenue, to the Gage park  
30 improvement authority. The Gage park improvement authority shall  
31 administer such moneys as provided by section 7, and amendments  
32 thereto.

33 Sec. 5. (a) (1) If the initial Gage park improvement authority sales tax  
34 is imposed at a rate lower than 0.5%, then the board of county  
35 commissioners may adopt a resolution stating the board's intention to  
36 increase the Gage park improvement authority sales tax imposed pursuant  
37 to section 4, and amendments thereto, by one or more increments of  
38 0.05%. Such tax shall be imposed for the sole purpose of financing the  
39 acquisition, construction, improvement, equipment, operation, support,  
40 maintenance and development of eligible recreational facilities within the  
41 county and shall be administered by the authority as provided by section 7,  
42 and amendments thereto. The sales tax may be increased as provided by  
43 this section one or more times, but the total aggregate sales tax authorized

1 by this act shall not exceed 0.5%.

2 (2) The board of county commissioners shall determine a time for a  
3 hearing upon the question of whether the Gage park improvement  
4 authority sales tax shall be increased and direct the county clerk to give  
5 notice thereof for three consecutive weeks on the county website and in a  
6 newspaper of general circulation within the county. The last publication of  
7 such notice shall be at least five days before the day of the hearing. The  
8 notice shall include a statement that the hearing is for the purpose of  
9 considering the incremental increase of the sales tax, the increase in the  
10 sales tax rate, the resulting aggregate rate of the sales tax, and information  
11 that a hearing will be held by the board of county commissioners,  
12 including the day and the hour of the hearing, and that all persons  
13 interested may appear and be heard at the hearing before the board.

14 (3) If, after such hearing, the board of county commissioners  
15 determines that the interests of the people of the county will be advanced  
16 by such an increase of the Gage park improvement authority sales tax, the  
17 board shall adopt a resolution proposing the increase of the sales tax for  
18 submission to the electors of the county as provided by subsection (c).  
19 Such resolution shall become effective upon adoption by a majority of the  
20 electors of the county.

21 (b) A petition requesting an incremental increase of the Gage park  
22 improvement authority sales tax by one or more increments of 0.05%, for  
23 the sole purpose of funding the acquisition, construction, improvement,  
24 equipment, operation, support, maintenance and development of eligible  
25 recreational facilities within the county may be presented to the board of  
26 county commissioners. The petition shall be signed by not less than the  
27 number of qualified electors of Shawnee county that is equal to 5% of the  
28 electors of such county who voted at the last preceding regular county  
29 election. The petition shall be filed with the Shawnee county election  
30 office at least 60 days prior to the date of an election in an even-numbered  
31 year. Upon receipt of such petition, the board of county commissioners  
32 shall cause an election to be held as provided by subsection (c). Such  
33 petition shall become effective upon submission to and adoption by a  
34 majority of the electors of the county.

35 (c) If, at the conclusion of a public hearing, the board of county  
36 commissioners adopts a resolution as provided in subsection (a), or the  
37 board is presented with a petition with the required number of signatures  
38 of qualified electors as provided in subsection (b), the board shall direct  
39 the county clerk to submit a proposition to adopt the increase in the sales  
40 tax to the qualified electors within the county. Such election shall be held  
41 in an even-numbered year. Notice of such election shall be published on  
42 the county website and at least once per week for two consecutive weeks  
43 in the official county newspaper. The second notice shall be published at

1 least seven days prior to the date of such election. Any such election shall  
2 be called and held at any general election, as defined in K.S.A. 25-2502,  
3 and amendments thereto, or at a special election called for such purpose.  
4 In lieu thereof, such election may be called and held in the manner  
5 provided by K.S.A. 25-431 et seq., and amendments thereto.

6 (d) The proposition presented to the electors shall be in substantially  
7 the following form:

8 "Shall the countywide sales tax for the Gage Park Improvement  
9 Authority be increased from \_\_\_\_\_ to \_\_\_\_\_ (insert rate, not to be  
10 more than 0.5%) to benefit Gage Park, the Topeka Zoo and Kansas  
11 Children's Discovery Center?"

12 The board of county commissioners may place additional language on  
13 the ballot to describe the use or allocation of the funds in a manner  
14 consistent with this act.

15 (e) If the proposition is approved by a majority of the voters of the  
16 county voting at such election, the Gage park improvement authority sales  
17 tax shall be increased to the rate set forth in the proposition and shall be  
18 collected and distributed to the Gage park improvement authority as  
19 provided by section 4, and amendments thereto. Such increase shall be in  
20 effect as of the first day of the year following the election. The board of  
21 county commissioners may proceed with the performance of all things  
22 necessary and incidental to the increase of the sales tax.

23 (f) If the majority of the electors of the county reject the proposition,  
24 any subsequent resolution by the county board adopted pursuant to  
25 subsection (a), or a petition presented to the board pursuant to subsection  
26 (b), may be resubmitted to the electors after one year from the date of the  
27 last election on any such proposition.

28 Sec. 6. (a) The Gage park improvement authority shall be governed  
29 by a board composed of seven resident electors of Shawnee county as  
30 follows:

- 31 (1) The director of Shawnee county parks or the director's designee;
- 32 (2) the director of the Topeka zoo, who may be the president, chief  
33 executive officer or head of a nonprofit operator of the Topeka zoo, or  
34 such person's designee;
- 35 (3) the director of the Kansas children's discovery center, who may be  
36 the president, chief executive officer or head of a nonprofit operator of the  
37 Kansas children's discovery center, or such person's designee;
- 38 (4) two members appointed by the Topeka city council; and
- 39 (5) two members appointed by the board of county commissioners of  
40 Shawnee county.

41 (b) Appointments of the initial members of the authority shall be  
42 made in such time that the authority may hold its first meeting prior to the  
43 end of the year in which the authority was first established. Appointed

1 members shall serve terms of three years. The terms of the director of  
2 Shawnee county parks, the director of the Topeka zoo and the director of  
3 the Kansas children's discovery center shall not expire but shall transfer  
4 automatically to the successor officers of the respective organizations. The  
5 appointed members of the authority shall continue in such position until  
6 and unless removed by the appointing authority or a successor is appointed  
7 and qualified. Appointed members shall be eligible for reappointment.  
8 Whenever a vacancy occurs in the appointed members of the authority, a  
9 successor shall be selected to fill such vacancy in the same manner that the  
10 vacated member was appointed and for the remainder of such vacated  
11 member's unexpired term. A vacancy of a member who is not an appointed  
12 member may be filled by a representative of the member's respective  
13 organization. Any member of the authority may be removed at any time by  
14 the member's respective appointing authority or organization, and a new  
15 member may then be selected by the member's respective appointing  
16 authority or organization.

17 (c) The authority shall select annually from its membership a  
18 chairperson, vice chairperson and secretary.

19 (d) The authority shall determine the time and place for its meetings.  
20 Meetings shall be held at least quarterly within Shawnee county for the  
21 purposes of reviewing, discussing and voting on the allocation of sales tax  
22 revenue. The county shall provide a suitable meeting place upon request of  
23 the authority. The authority shall be subject to the provisions of the Kansas  
24 open meetings act and the Kansas open records act.

25 (e) A majority of the authority shall constitute a quorum. No action of  
26 the authority shall be binding unless taken at a meeting in which at least a  
27 quorum is present and unless a majority of the members present at such  
28 meeting vote in favor of such action.

29 Sec. 7. (a) The Gage park improvement authority shall have the  
30 following powers and duties:

31 (1) (A) To receive, hold, administer, distribute and expend the  
32 proceeds from the countywide sales tax imposed pursuant to this act and  
33 any other moneys obtained by the authority; to acquire, construct,  
34 improve, operate, equip, support, maintain and develop eligible  
35 recreational facilities within Gage park; and to distribute sales tax  
36 revenues to such eligible recreational facilities for such purposes, as  
37 provided by subparagraph (B);

38 (B) sales tax revenue received by the Gage park improvement  
39 authority from the first 0.2% of the rate levied shall be allocated and  
40 distributed by the authority as follows:

41 (i) 22% shall be distributed to Shawnee county to be used for the  
42 portion of a ratebenefit of Gage Park as provided by this act;

43 (ii) 58% shall be distributed to the Topeka zoo and shall be directed to

- 1 any nonprofit operator of the Topeka zoo;
- 2 (iii) 15% shall be distributed to the Kansas children's discovery center
- 3 and shall be directed to any nonprofit operator of the Kansas children's
- 4 discovery center; and
- 5 (iv) 5% shall be allocated and distributed in the discretion of the Gage
- 6 park improvement authority for any of the following purposes:
- 7 (a) The acquisition, construction, improvement, equipment,
- 8 operation, support, maintenance and development of the eligible
- 9 recreational facilities;
- 10 (b) community enrichment and outreach for the benefit of the eligible
- 11 recreational facilities;
- 12 (c) children's educational programming for the eligible recreational
- 13 facilities;
- 14 (d) other items of public benefit and interest connected to Gage park;
- 15 and
- 16 (e) actual and necessary expenses of the members of the authority in
- 17 carrying out their official duties and reasonable administrative expenses;
- 18 and
- 19 (C) the sales tax revenue received by the Gage park improvement
- 20 authority from the portion of a rate that exceeds the rate of 0.2% shall be
- 21 allocated as determined by the Gage park improvement authority for any
- 22 of the following purposes:
- 23 (i) The acquisition, construction, improvement, equipment, operation,
- 24 support, maintenance and development of the eligible recreational
- 25 facilities;
- 26 (ii) community enrichment and outreach for the benefit of the eligible
- 27 recreational facilities;
- 28 (iii) children's educational programming for the eligible recreational
- 29 facilities;
- 30 (iv) other items of public benefit and interest connected to Gage park;
- 31 and
- 32 (v) actual and necessary expenses of the members of the authority in
- 33 carrying out their official duties and reasonable administrative expenses;
- 34 (2) to sue and be sued and to prosecute and defend any action in any
- 35 court of competent jurisdiction;
- 36 (3) to enter into contracts to carry out the purposes of the authority
- 37 and contracts or other instruments as necessary or convenient in the
- 38 exercise of any of the powers of the authority;
- 39 (4) to receive for any authorized purposes and functions any
- 40 contributions or moneys appropriated by Shawnee county or the city of
- 41 Topeka and solicit and receive any donations or grants of money,
- 42 equipment, supplies, materials and services from any state, the United
- 43 States or any agency thereof or from any institution, foundation,



1 organization, person, firm or corporation and utilize and dispose of such  
2 moneys, donations and grants in the discretion of the authority for the  
3 same purposes as provided by this act for the Gage park authority sales  
4 tax; and

5 (5) to adopt, amend and repeal bylaws and rules consistent with this  
6 act governing the manner that the powers and purposes of the authority  
7 shall be carried out and effected.

8 (b) The authority shall have the power to perform all other necessary  
9 and incidental functions and duties and to exercise all other necessary and  
10 appropriate powers consistent with the constitution or laws of this state to  
11 effectuate its purposes and duties as provided by this act.

12 (c) The authority shall be subject to dissolution in the same manner as  
13 the dissolution of a special district in accordance with K.S.A. 2021 Supp.  
14 12-3921 through K.S.A. 12-3923, and amendments thereto.

15 Sec. 8. (a) Expenses necessary to finance administrative operations of  
16 the authority for the first six months after the authority's creation shall be  
17 appropriated to the authority by the county. Thereafter, the moneys  
18 necessary to finance the operation of the authority shall be drawn from the  
19 Gage park improvement authority sales tax fund, as provided by section 7,  
20 and amendments thereto.

21 (b) The authority shall keep accurate accounts of all receipts and  
22 disbursements. The receipts and disbursements of the authority shall be  
23 audited periodically as directed by the county. Such audit shall be  
24 performed by a certified or licensed public accountant selected by the  
25 county. The report of the audit shall be included in and become a part of  
26 the annual report of the authority in any year in which an audit is  
27 conducted. The cost of such audit shall be paid by the county.

28 (c) The authority shall annually prepare a report on the operations and  
29 the transactions, receipts and disbursements of the authority during the  
30 preceding year. The report shall be submitted to the board of county  
31 commissioners and the Topeka city council. The county shall publish the  
32 authority's annual report on the county's website.

33 Sec. 9. This act shall take effect and be in force from and after its  
34 publication in the statute book.