

2021 Kansas Statutes

12-17,153. Same; financing; taxing authority; election; collection of tax; public improvement district sales tax fund. (a) For the purposes of financing the cost of the construction, operation and maintenance of any such public infrastructure improvements, a public improvement district created pursuant to K.S.A. 2021 Supp. 12-17,152, and amendments thereto, shall be authorized to levy a tax upon all taxable real and tangible personal property, or to impose a sales tax of not to exceed .50% or any fraction thereof or both such property tax and sales tax for a period of not to exceed 10 years. Such public improvement district sales tax shall be in addition to and notwithstanding any limitations on the aggregate amount of the retailers' sales tax contained in K.S.A. 12-187 through 12-199, and amendments thereto. Such public improvement district sales tax shall be imposed on the selling of tangible personal property at retail or rendering or furnishing services taxable pursuant to the provisions of the Kansas retailers' sales tax act. Except as otherwise provided by this act, the sales tax authorized by this section shall be administered, collected and subject to the provisions of K.S.A. 12-187 to 12-199, and amendments thereto.

(b) No such tax shall be imposed by a public improvement district until a question of the authority therefor shall be submitted to and approved by the electors of each such county which is a member of such public improvement district.

(c) Upon receipt of a certified copy of a resolution adopted by a public improvement district authorizing the levy of such public improvement district sales tax pursuant to this section, the state director of taxation shall cause such tax to be collected in the district at the same time and in the same manner provided for the collection of the state retailers' sales tax. All taxes collected under the provisions of this section shall be remitted by the secretary of revenue to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount of all taxes collected under the provisions of this act in the state treasury to the credit of the public improvement district sales tax fund, which fund is hereby established in the state treasury and a separate account established for each public improvement district created pursuant to this section. All moneys in the public improvement district sales tax fund shall be remitted at least quarterly by the state treasurer, on instruction from the secretary of revenue, to each district. Any refund due on any district sales tax collected pursuant to this section shall be paid out of the appropriate account in the public improvement district sales tax refund fund which is hereby established in the state treasury and reimbursed by the director of taxation from collections of each public improvement district sales tax authorized by this section and applied by the district in the manner provided pursuant to this section.

History: L. 2005, ch. 151, § 2; July 1.