

1 [As Amended by House Committee of the Whole]

2  
3 As Amended by House Committee

4 *Session of 2003*

5  
6 **HOUSE BILL No. 2237**

7  
8 By Committee on Taxation

9  
10 2-7

11  
12 AN ACT concerning taxation; ~~relating to local retailers' sales tax authority~~  
13 ~~in Jackson county~~ **certain counties**; amending **K.S.A. 12-192 and**  
14 **K.S.A. 2002 Supp. [8-170, as amended by section 5 of 2003 House**  
15 **Bill No. 2193,**] 12-187 and 12-189 and repealing the existing sec-  
16 tions[; **also repealing K.S.A. 2002 Supp. 8-170, as amended by**  
17 **section 1 of House Bill No. 2118].**  
18

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

20 Section 1. K.S.A. 2002 Supp. 12-187 is hereby amended to read as  
21 follows: 12-187. (a) (1) No city shall impose a retailers' sales tax under  
22 the provisions of this act without the governing body of such city having  
23 first submitted such proposition to and having received the approval of a  
24 majority of the electors of the city voting thereon at an election called  
25 and held therefor. The governing body of any city may submit the ques-  
26 tion of imposing a retailers' sales tax and the governing body shall be  
27 required to submit the question upon submission of a petition signed by  
28 electors of such city equal in number to not less than 10% of the electors  
29 of such city. **[No city shall impose a retailers' sales tax under the**  
30 **provisions of this act and pledge or use the revenue received there-**  
31 **from to or for a school or school district for general use, education**  
32 **budget, capital improvement spending or any other educational**  
33 **funding purpose.]**

34 (2) The governing body of any class B city located in any county which  
35 does not impose a countywide retailers' sales tax pursuant to paragraph  
36 (5) of subsection (b) may submit the question of imposing a retailers' sales  
37 tax at the rate of .25%, .5%, .75% or 1% and pledging the revenue re-  
38 ceived therefrom for the purpose of financing the provision of health care  
39 services, as enumerated in the question, to the electors at an election  
40 called and held thereon. The tax imposed pursuant to this paragraph shall  
41 be deemed to be in addition to the rate limitations prescribed in K.S.A.  
42 12-189, and amendments thereto. As used in this paragraph, health care  
43 services shall include but not be limited to the following: Local health

1 departments, city, county or district hospitals, city or county nursing  
2 homes, preventive health care services including immunizations, prenatal  
3 care and the postponement of entry into nursing homes by home health  
4 care services, mental health services, indigent health care, physician or  
5 health care worker recruitment, health education, emergency medical  
6 services, rural health clinics, integration of health care services, home  
7 health services and rural health networks.

8 (b) (1) The board of county commissioners of any county may submit  
9 the question of imposing a countywide retailers' sales tax to the electors  
10 at an election called and held thereon, and any such board shall be re-  
11 quired to submit the question upon submission of a petition signed by  
12 electors of such county equal in number to not less than 10% of the  
13 electors of such county who voted at the last preceding general election  
14 for the office of secretary of state, or upon receiving resolutions request-  
15 ing such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
16 governing body of each of one or more cities within such county which  
17 contains a population of not less than 25% of the entire population of the  
18 county, or upon receiving resolutions requesting such an election passed  
19 by  $\frac{2}{3}$  of the membership of the governing body of each of one or more  
20 taxing subdivisions within such county which levy not less than 25% of  
21 the property taxes levied by all taxing subdivisions within the county. [**No**  
22 **county shall impose a retailers' sales tax under the provisions of**  
23 **this act and pledge or use the revenue therefrom to or for a school**  
24 **district for general use, education budget, capital improvement**  
25 **spending or any other educational funding purpose.]**

26 (2) The board of county commissioners of Anderson, Atchison, Bar-  
27 ton, Butler, **Chase**, Cowley, Cherokee, Crawford, Ford, Jefferson, Lyon,  
28 Montgomery, Neosho, Osage, Ottawa, Riley, Saline, Seward, Wabaunsee,  
29 Wilson and Wyandotte counties may submit the question of imposing a  
30 countywide retailers' sales tax and pledging the revenue received there-  
31 from for the purpose of financing the construction or remodeling of a  
32 courthouse, jail, law enforcement center facility or other county admin-  
33 istrative facility, to the electors at an election called and held thereon.  
34 The tax imposed pursuant to this paragraph shall expire when sales tax  
35 sufficient to pay all of the costs incurred in the financing of such facility  
36 has been collected by retailers as determined by the secretary of revenue.  
37 Nothing in this paragraph shall be construed to allow the rate of tax  
38 imposed by Butler, **Chase**, Cowley, Lyon, Montgomery, Neosho, Riley  
39 or Wilson county pursuant to this paragraph to exceed or be imposed at  
40 any rate other than the rates prescribed in K.S.A. 12-189, and amend-  
41 ments thereto.

42 (3) (A) Except as otherwise provided in this paragraph, the result of  
43 the election held on November 8, 1988, on the question submitted by

1 the board of county commissioners of Jackson county for the purpose of  
2 increasing its countywide retailers' sales tax by 1% is hereby declared  
3 valid, and the revenue received therefrom by the county shall be ex-  
4 pended solely for the purpose of financing the Banner Creek reservoir  
5 project. The tax imposed pursuant to this paragraph shall take effect on  
6 the effective date of this act and shall expire not later than five years after  
7 such date.

8 (B) The result of the election held on November 8, 1994, on the  
9 question submitted by the board of county commissioners of Ottawa  
10 county for the purpose of increasing its countywide retailers' sales tax by  
11 1% is hereby declared valid, and the revenue received therefrom by the  
12 county shall be expended solely for the purpose of financing the erection,  
13 construction and furnishing of a law enforcement center and jail facility.

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

37 (5) The board of county commissioners of any county may submit the  
38 question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%  
39 or 1% and pledging the revenue received therefrom for the purpose of  
40 financing the provision of health care services, as enumerated in the ques-  
41 tion, to the electors at an election called and held thereon. Whenever any  
42 county imposes a tax pursuant to this paragraph, any tax imposed pursuant  
43 to paragraph (2) of subsection (a) by any city located in such county shall

1 expire upon the effective date of the imposition of the countywide tax,  
2 and thereafter the state treasurer shall remit to each such city that portion  
3 of the countywide tax revenue collected by retailers within such city as  
4 certified by the director of taxation. The tax imposed pursuant to this  
5 paragraph shall be deemed to be in addition to the rate limitations pre-  
6 scribed in K.S.A. 12-189, and amendments thereto. As used in this par-  
7 agraph, health care services shall include but not be limited to the follow-  
8 ing: Local health departments, city or county hospitals, city or county  
9 nursing homes, preventive health care services including immunizations,  
10 prenatal care and the postponement of entry into nursing homes by home  
11 care services, mental health services, indigent health care, physician or  
12 health care worker recruitment, health education, emergency medical  
13 services, rural health clinics, integration of health care services, home  
14 health services and rural health networks.

15 (6) The board of county commissioners of Allen county may submit  
16 the question of imposing a countywide retailers' sales tax at the rate of  
17 .5% and pledging the revenue received therefrom for the purpose of  
18 financing the costs of operation and construction of a solid waste disposal  
19 area or the modification of an existing landfill to comply with federal  
20 regulations to the electors at an election called and held thereon. The tax  
21 imposed pursuant to this paragraph shall expire upon the payment of all  
22 costs incurred in the financing of the project undertaken. Nothing in this  
23 paragraph shall be construed to allow the rate of tax imposed by Allen  
24 county pursuant to this paragraph to exceed or be imposed at any rate  
25 other than the rates prescribed in K.S.A. 12-189 and amendments  
26 thereto.

27 (7) The board of county commissioners of Clay, Dickinson and Miami  
28 county may submit the question of imposing a countywide retailers' sales  
29 tax at the rate of .50% in the case of Clay and Dickinson county and at a  
30 rate of up to 1% in the case of Miami county, and pledging the revenue  
31 received therefrom for the purpose of financing the costs of roadway  
32 construction and improvement to the electors at an election called and  
33 held thereon. The tax imposed pursuant to this paragraph shall expire  
34 after five years from the date such tax is first collected.

35 (8) The board of county commissioners of Sherman county may sub-  
36 mit the question of imposing a countywide retailers' sales tax at the rate  
37 of .25%, .5% or .75% and pledging the revenue therefrom for the purpose  
38 of financing the costs of the county roads 64 and 65 construction and  
39 improvement project. The tax imposed pursuant to this paragraph shall  
40 expire upon payment of all costs authorized pursuant to this paragraph  
41 in the financing of such project.

42 (9) The board of county commissioners of Cowley, Russell and  
43 Woodson county may submit the question of imposing a countywide re-

1 tailers' sales tax at the rate of .5% in the case of Russell and Woodson  
2 county and at a rate of up to .25%, in the case of Cowley county and  
3 pledging the revenue received therefrom for the purpose of financing  
4 economic development initiatives or public infrastructure projects. The  
5 tax imposed pursuant to this paragraph shall expire after five years from  
6 the date such tax is first collected.

7 (10) The board of county commissioners of Franklin county may sub-  
8 mit the question of imposing a countywide retailers' sales tax at the rate  
9 of .25% and pledging the revenue received therefrom for the purpose of  
10 financing recreational facilities. The tax imposed pursuant to this para-  
11 graph shall expire upon payment of all costs authorized in financing such  
12 facilities.

13 (11) The board of county commissioners of Douglas county may sub-  
14 mit to the question of imposing a countywide retailers' sales tax at the  
15 rate of .25% and pledging the revenue received therefrom for the pur-  
16 poses of preservation, access and management of open space, and for  
17 industrial and business park related economic development.

18 (12) *The board of county commissioners of Jackson county may sub-*  
19 *mit the question of imposing a countywide retailers' sales tax at a rate of*  
20 *.4% and pledging the revenue received therefrom as follows: 50% of such*  
21 *revenues for the purpose of financing for economic development initia-*  
22 *tives; and 50% of such revenues for the purpose of financing public in-*  
23 *frastructure projects to the electors at an election called and held thereon.*  
24 *The tax imposed pursuant to this paragraph shall expire after seven years*  
25 *from the date such tax is first collected.*

26 **(13) The board of county commissioners of Shawnee county**  
27 **may submit the question of imposing a countywide retailers' sales**  
28 **tax at the rate of .25% and pledging the revenue received there-**  
29 **from to the city of Topeka for the purpose of financing the costs**  
30 **of rebuilding the Topeka boulevard bridge and other public infra-**  
31 **structure improvements associated with such project to the elec-**  
32 **tors at an election called and held thereon. The tax imposed pur-**  
33 **suant to this paragraph shall expire upon payment of all costs**  
34 **authorized in financing such project.**

35 (c) The boards of county commissioners of any two or more contig-  
36 uous counties, upon adoption of a joint resolution by such boards, may  
37 submit the question of imposing a retailers' sales tax within such counties  
38 to the electors of such counties at an election called and held thereon  
39 and such boards of any two or more contiguous counties shall be required  
40 to submit such question upon submission of a petition in each of such  
41 counties, signed by a number of electors of each of such counties where  
42 submitted equal in number to not less than 10% of the electors of each  
43 of such counties who voted at the last preceding general election for the

1 office of secretary of state, or upon receiving resolutions requesting such  
2 an election passed by not less than  $\frac{2}{3}$  of the membership of the governing  
3 body of each of one or more cities within each of such counties which  
4 contains a population of not less than 25% of the entire population of  
5 each of such counties, or upon receiving resolutions requesting such an  
6 election passed by  $\frac{2}{3}$  of the membership of the governing body of each  
7 of one or more taxing subdivisions within each of such counties which  
8 levy not less than 25% of the property taxes levied by all taxing subdivi-  
9 sions within each of such counties.

10 (d) Any city retailers' sales tax in the amount of .5% being levied by  
11 a city on July 1, 1990, shall continue in effect until repealed in the manner  
12 provided herein for the adoption and approval of such tax or until re-  
13 pealed by the adoption of an ordinance so providing. In addition to any  
14 city retailers' sales tax being levied by a city on July 1, 1990, any such city  
15 may adopt an additional city retailers' sales tax in the amount of .25% or  
16 .5%, provided that such additional tax is adopted and approved in the  
17 manner provided for the adoption and approval of a city retailers' sales  
18 tax. Any countywide retailers' sales tax in the amount of .5% or 1% in  
19 effect on July 1, 1990, shall continue in effect until repealed in the manner  
20 provided herein for the adoption and approval of such tax.

21 (e) A class D city shall have the same power to levy and collect a city  
22 retailers' sales tax that a class A city is authorized to levy and collect and  
23 in addition, the governing body of any class D city may submit the ques-  
24 tion of imposing an additional city retailers' sales tax in the amount of  
25 .125%, .25%, .5% or .75% and pledging the revenue received therefrom  
26 for economic development initiatives, strategic planning initiatives or for  
27 public infrastructure projects including buildings to the electors at an  
28 election called and held thereon. Any additional sales tax imposed pur-  
29 suant to this paragraph shall expire no later than five years from the date  
30 of imposition thereof, except that any such tax imposed by any class D  
31 city after the effective date of this act shall expire no later than 10 years  
32 from the date of imposition thereof.

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

1 tax or any reduction or increase in the rate thereof, within the limits  
2 prescribed by K.S.A. 12-189, and amendments thereto, shall be accom-  
3 plished in the manner provided herein for the adoption and approval of  
4 such tax except that the repeal of any such city retailers' sales tax may be  
5 accomplished by the adoption of an ordinance so providing.

6 (g) The sufficiency of the number of signers of any petition filed  
7 under this section shall be determined by the county election officer.  
8 Every election held under this act shall be conducted by the county elec-  
9 tion officer.

10 (h) The governing body of the city or county proposing to levy any  
11 retailers' sales tax shall specify the purpose or purposes for which the  
12 revenue would be used, and a statement generally describing such pur-  
13 pose or purposes shall be included as a part of the ballot proposition.

14 Sec. 2. K.S.A. 2002 Supp. 12-189 is hereby amended to read as fol-  
15 lows: 12-189. Except as otherwise provided by paragraph (2) of subsection  
16 (a) of K.S.A. 12-187, and amendments thereto, the rate of any class A,  
17 class B or class C city retailers' sales tax shall be fixed in the amount of  
18 .25%, .5%, .75% or 1% which amount shall be determined by the gov-  
19 erning body of the city. Except as otherwise provided by paragraph (2)  
20 of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of  
21 any class D city retailers' sales tax shall be fixed in the amount of .10%,  
22 .25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any  
23 countywide retailers' sales tax shall be fixed in an amount of either .25%,  
24 .5%, .75% or 1% which amount shall be determined by the board of  
25 county commissioners, except that:

26 (a) The board of county commissioners of Wabaunsee county, for the  
27 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-  
28 ments thereto, may fix such rate at 1.25%; the board of county commis-  
29 sioners of Osage county, for the purposes of paragraph (2) of subsection  
30 (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%  
31 or 1.5%; the board of county commissioners of Cherokee, Crawford,  
32 Ford, Saline, Seward or Wyandotte county, for the purposes of paragraph  
33 (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix  
34 such rate at 1.5%, the board of county commissioners of Atchison county,  
35 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
36 amendments thereto, may fix such rate at 1.5% or 1.75% and the board  
37 of county commissioners of Anderson, Barton, Jefferson or Ottawa  
38 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-  
39 187, and amendments thereto, may fix such rate at 2%;

40 (b) the board of county commissioners of Jackson county, for the  
41 purposes of paragraph (3) of subsection (b) of K.S.A. 12-187, and amend-  
42 ments thereto, may fix such rate at 2%;

43 (c) the boards of county commissioners of Finney and Ford counties,

1 for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and  
2 amendments thereto, may fix such rate at .25%;

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

9 (e) the board of county commissioners of Dickinson county, for the  
10 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-  
11 ments thereto, may fix such rate at 1.5%, and the board of county com-  
12 missioners of Miami county, for the purposes of paragraph (7) of subsec-  
13 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at  
14 1.25%, 1.5%, 1.75% or 2%;

15 (f) the board of county commissioners of Sherman county, for the  
16 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-  
17 ments thereto, may fix such rate at 1.5%, 1.75% or 2%;

18 (g) the board of county commissioners of Russell county for the pur-  
19 poses of paragraph (9) of subsection (b) of K.S.A. 12-187, and amend-  
20 ments thereto, may fix such rate at 1.5%;

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

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

27 (j) *the board of county commissioners of Jackson county, for the pur-*  
28 *poses of subsection (b)(12) of K.S.A. 12-187, and amendments thereto,*  
29 *may fix such rate at 1.4%.*

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

43 Upon receipt of a certified copy of an ordinance or resolution author-



1 izing the levy of a local retailers' sales tax, the director of taxation shall  
2 cause such taxes to be collected within or without the boundaries of such  
3 taxing subdivision at the same time and in the same manner provided for  
4 the collection of the state retailers' sales tax. Such copy shall be submitted  
5 to the director of taxation within 30 days after adoption of any such or-  
6 dinance or resolution. All moneys collected by the director of taxation  
7 under the provisions of this section shall be credited to a county and city  
8 retailers' sales tax fund which fund is hereby established in the state treas-  
9 ury. Any refund due on any county or city retailers' sales tax collected  
10 pursuant to this act shall be paid out of the sales tax refund fund and  
11 reimbursed by the director of taxation from collections of local retailers'  
12 sales tax revenue. Except for local retailers' sales tax revenue required to  
13 be deposited in the redevelopment bond fund established under K.S.A.  
14 74-8927, and amendments thereto, all local retailers' sales tax revenue  
15 collected within any county or city pursuant to this act shall be appor-  
16 tioned and remitted at least quarterly by the state treasurer, on instruction  
17 from the director of taxation, to the treasurer of such county or city.

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

22 The director of taxation shall provide, upon request by a city or county  
23 clerk or treasurer of any city or county levying a local retailers' sales tax,  
24 monthly reports identifying each retailer having a place of business in  
25 such city or county setting forth the tax liability and the amount of such  
26 tax remitted by each retailer during the preceding month and identifying  
27 each business location maintained by the retailer within such city or  
28 county. Such report shall be made available to the clerk or treasurer of  
29 such city or county within a reasonable time after it has been requested  
30 from the director of taxation. The director of taxation shall be allowed to  
31 assess a reasonable fee for the issuance of such report. Information re-  
32 ceived by any city or county pursuant to this section shall be confidential,  
33 and it shall be unlawful for any officer or employee of such city or county  
34 to divulge any such information in any manner. Any violation of this par-  
35 agraph by a city or county officer or employee is a class B misdemeanor,  
36 and such officer or employee shall be dismissed from office.

37 **Sec. 3. K.S.A. 12-192 is hereby amended to read as follows: 12-**  
38 **192. (a) Except as otherwise provided by subsection (b), (d) or (h),**  
39 **all revenue received by the director of taxation from a countywide**  
40 **retailers' sales tax shall be apportioned among the county and each**  
41 **city located in such county in the following manner: (1) One-half**  
42 **of all revenue received by the director of taxation shall be appor-**  
43 **tioned among the county and each city located in such county in**

1 the proportion that the total tangible property tax levies made in  
2 such county in the preceding year for all funds of each such gov-  
3 ernmental unit bear to the total of all such levies made in the pre-  
4 ceding year, and (2)  $\frac{1}{2}$  of all revenue received by the director of  
5 taxation from such countywide retailers' sales tax shall be appor-  
6 tioned among the county and each city located in such county, first  
7 to the county that portion of the revenue equal to the proportion  
8 that the population of the county residing in the unincorporated  
9 area of the county bears to the total population of the county, and  
10 second to the cities in the proportion that the population of each  
11 city bears to the total population of the county, except that no  
12 persons residing within the Fort Riley military reservation shall be  
13 included in the determination of the population of any city located  
14 within Riley county. All revenue apportioned to a county shall be  
15 paid to its county treasurer and shall be credited to the general  
16 fund of the county.

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

39 (2) In lieu of the apportionment formula provided in subsec-  
40 tion (a), all money received by the director of taxation from a coun-  
41 tywide sales tax imposed within Montgomery county pursuant to  
42 the election held on November 8, 1994, shall be remitted to and  
43 shall be retained by the county and expended only for the purpose

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

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

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

25 (d) (1) All revenue received from a countywide retailers’ sales  
26 tax imposed pursuant to paragraphs (2), (6), (7), (8) ~~or~~ (9) *or* (13)  
27 of subsection (b) of K.S.A. 12-187, and amendments thereto, shall  
28 be remitted to and shall be retained by the county and expended  
29 only for the purpose for which the revenue received from the tax  
30 was pledged.

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

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

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

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

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

16 (h) The provisions of subsections (a) and (b) for the apportion-  
17 ment of countywide retailers' sales tax shall not apply to any rev-  
18 enues received pursuant to a county or countywide retailers' sales  
19 tax levied or collected under K.S.A. ~~2001-Supp.~~ 74-8929, and  
20 amendments thereto. All such revenue collected under K.S.A. ~~2001~~  
21 ~~Supp.~~ 74-8929, and amendments thereto, shall be deposited into  
22 the redevelopment bond fund established by K.S.A. ~~2001-Supp.~~ 74-  
23 8927, and amendments thereto, for the period of time set forth in  
24 K.S.A. ~~2001-Supp.~~ 74-8927, and amendments thereto.

25 [Sec. 4. K.S.A. 2002 Supp. 8-170, as amended by section 5 of  
26 2003 House Bill No. 2193, is hereby amended to read as follows:  
27 8-170. (a) Upon the transfer of ownership of any vehicle registered  
28 under the foregoing provisions of this act, its registration and right  
29 to use the license plates thereon shall expire and thereafter there  
30 shall be no transfer of any registration, and the license plates shall  
31 be removed by the owner thereof and it shall be unlawful for any  
32 person other than the person to whom such license plates were  
33 originally issued to have the same in possession. In case of a trans-  
34 fer of ownership of a registered vehicle the original owner of the  
35 license plates may register another antique vehicle under the same  
36 license plate designation, upon application therefor and the pay-  
37 ment of a fee of \$1.50. On and after January 1, 2000, any model  
38 year license plate transferred shall comply with the provisions of  
39 subsection (c) of K.S.A. 8-172, and amendments thereto.

40 [(b) Upon the transfer and sale of a registered vehicle by any  
41 person, the new owner thereof, before using a vehicle on the high-  
42 ways of this state, shall make application to the division for regis-  
43 tration of the vehicle.

1 [(c) **Certificate of title:**

2 [(1) **Application for certificate of title on an antique vehicle**  
3 **shall be made by the owner or the owner's agent upon a blank form**  
4 **to be furnished by the division and shall contain such information**  
5 **as the division shall determine necessary. The division may waive**  
6 **any information requested on the form if it is not available. For**

7 [(A) *Except as provided in paragraph (B), any antique vehicle lo-*  
8 *cated within the state of Kansas having a model year prior to 1950,*  
9 **the application together with a bill of sale for the antique vehicle**  
10 **shall be accepted as prima facie evidence that the applicant is the**  
11 **owner of the vehicle and the certificate of title shall be issued for**  
12 **such vehicle. In addition to the application and bill of sale, the applicant**  
13 **shall provide an affidavit stating that the antique vehicle is located in**  
14 **Kansas, the vehicle is not assembled, a street rod or special interest vehicle,**  
15 **as defined under K.S.A. 8-194, and amendments thereto, and such appli-**  
16 **cant is the owner of such antique vehicle.**

17 [(B) *If the application and bill of sale are used to obtain a certificate*  
18 *of title for any antique vehicle having a model year of 1950 or later or*  
19 *any assembled, street rod or special interest vehicle, as defined in K.S.A.*  
20 *8-194, and amendments thereto, having a model year prior to 1950, the*  
21 **certificate of title shall not be issued until an inspection in accord-**  
22 **ance with subsection (a) of K.S.A. 8-116, and amendments thereto,**  
23 **has been completed.**

24 [(C) **The certificate of title shall be delivered to the applicant.**  
25 **The certificate shall contain the words "antique vehicle."**

26 [(2) **The certificate of title shall contain upon the reverse side**  
27 **a form for assignment of title to be executed by the owner before**  
28 **a notary public or some other officer authorized to administer an oath. A**  
29 **certificate of title may be issued under the provisions of this act**  
30 **without an application for registration.**

31 [(3) **The fee for each original certificate of title so issued shall**  
32 **be \$10. The certificate of title shall be good for the life of the**  
33 **antique vehicle, so long as the same is owned or held by the origi-**  
34 **nal holder of the certificate of title, and shall not have to be re-**  
35 **newed. In the event of a sale or transfer of ownership of an antique**  
36 **vehicle for which a certificate of title has been issued under the**  
37 **provisions of this subsection, the holder of such certificate of title**  
38 **shall endorse on the same an assignment thereof, with warranty of**  
39 **title in form printed thereon, as prescribed by the director, and**  
40 **the transferor must deliver the same to the buyer at the time of**  
41 **delivery of the vehicle. The buyer shall then present such certifi-**  
42 **cate of title, assigned as aforesaid, to the director or an authorized**  
43 **agent of the director, whereupon a new certificate of title shall be**

1 **issued to the buyer, the fee therefor being \$10.]**

2 Sec. ~~3~~ **4** [5]. **K.S.A. 12-192 and K.S.A. 2002 Supp. [8-170, as**  
3 **amended by section 1 of 2003 House Bill No. 2118, 8-170, as**  
4 **amended by section 5 of 2003 House Bill No. 2193,]** 12-187 and 12-  
5 189 are hereby repealed.

6 Sec. ~~4~~ **5** [6]. This act shall take effect and be in force from and after  
7 its publication in the statute book.

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