

As Amended by House Committee

Session of 2006

HOUSE BILL No. 2983

By Committee on Taxation

2-23

10 AN ACT concerning sales taxation; relating to countywide retailers' sales
11 tax; Johnson county; amending K.S.A. 2005 Supp. 12-187, as
12 **amended by section 1 of 2006 House Bill No. 2698**, 12-189, as
13 **amended by section 2 of 2006 House Bill No. 2698**, and 12-192
14 and repealing the existing sections.
15

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

17 **Section 1.** K.S.A. 2005 Supp. 12-187, as amended by section 1
18 of 2006 House Bill No. 2698, is hereby amended to read as follows:
19 **12-187. (a) (1) No city shall impose a retailers' sales tax under the**
20 **provisions of this act without the governing body of such city hav-**
21 **ing first submitted such proposition to and having received the**
22 **approval of a majority of the electors of the city voting thereon at**
23 **an election called and held therefor. The governing body of any**
24 **city may submit the question of imposing a retailers' sales tax and**
25 **the governing body shall be required to submit the question upon**
26 **submission of a petition signed by electors of such city equal in**
27 **number to not less than 10% of the electors of such city.**

28 **(2) The governing body of any class B city located in any county**
29 **which does not impose a countywide retailers' sales tax pursuant**
30 **to paragraph (5) of subsection (b) may submit the question of im-**
31 **posing a retailers' sales tax at the rate of .25%, .5%, .75% or 1%**
32 **and pledging the revenue received therefrom for the purpose of**
33 **financing the provision of health care services, as enumerated in**
34 **the question, to the electors at an election called and held thereon.**
35 **The tax imposed pursuant to this paragraph shall be deemed to be**
36 **in addition to the rate limitations prescribed in K.S.A. 12-189, and**
37 **amendments thereto. As used in this paragraph, health care serv-**
38 **ices shall include but not be limited to the following: Local health**
39 **departments, city, county or district hospitals, city or county nurs-**
40 **ing homes, preventive health care services including immuniza-**
41 **tions, prenatal care and the postponement of entry into nursing**
42 **homes by home health care services, mental health services, in-**
43 **digent health care, physician or health care worker recruitment,**

1 health education, emergency medical services, rural health clinics,
2 integration of health care services, home health services and rural
3 health networks.

4 (b) (1) The board of county commissioners of any county may
5 submit the question of imposing a countywide retailers' sales tax
6 to the electors at an election called and held thereon, and any such
7 board shall be required to submit the question upon submission
8 of a petition signed by electors of such county equal in number to
9 not less than 10% of the electors of such county who voted at the
10 last preceding general election for the office of secretary of state,
11 or upon receiving resolutions requesting such an election passed
12 by not less than $\frac{2}{3}$ of the membership of the governing body of
13 each of one or more cities within such county which contains a
14 population of not less than 25% of the entire population of the
15 county, or upon receiving resolutions requesting such an election
16 passed by $\frac{2}{3}$ of the membership of the governing body of each of
17 one or more taxing subdivisions within such county which levy not
18 less than 25% of the property taxes levied by all taxing subdivisions
19 within the county.

20 (2) The board of county commissioners of Anderson, Atchison,
21 Barton, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Jeffer-
22 son, Lyon, Montgomery, Neosho, Osage, Ottawa, Riley, Saline,
23 Seward, Sumner, Wabaunsee, Wilson and Wyandotte counties may
24 submit the question of imposing a countywide retailers' sales tax
25 and pledging the revenue received therefrom for the purpose of
26 financing the construction or remodeling of a courthouse, jail, law
27 enforcement center facility or other county administrative facility,
28 to the electors at an election called and held thereon. The tax im-
29 posed pursuant to this paragraph shall expire when sales tax suf-
30 ficient to pay all of the costs incurred in the financing of such
31 facility has been collected by retailers as determined by the sec-
32 retary of revenue. Nothing in this paragraph shall be construed to
33 allow the rate of tax imposed by Butler, Chase, Cowley, Lyon,
34 Montgomery, Neosho, Riley, Sumner or Wilson county pursuant
35 to this paragraph to exceed or be imposed at any rate other than
36 the rates prescribed in K.S.A. 12-189, and amendments thereto.

37 (3) (A) Except as otherwise provided in this paragraph, the re-
38 sult of the election held on November 8, 1988, on the question
39 submitted by the board of county commissioners of Jackson county
40 for the purpose of increasing its countywide retailers' sales tax by
41 1% is hereby declared valid, and the revenue received therefrom
42 by the county shall be expended solely for the purpose of financing
43 the Banner Creek reservoir project. The tax imposed pursuant to

1 this paragraph shall take effect on the effective date of this act and
2 shall expire not later than five years after such date.

3 (B) The result of the election held on November 8, 1994, on
4 the question submitted by the board of county commissioners of
5 Ottawa county for the purpose of increasing its countywide retail-
6 ers' sales tax by 1% is hereby declared valid, and the revenue re-
7 ceived therefrom by the county shall be expended solely for the
8 purpose of financing the erection, construction and furnishing of
9 a law enforcement center and jail facility.

10 (C) Except as otherwise provided in this paragraph, the result
11 of the election held on November 2, 2004, on the question sub-
12 mitted by the board of county commissioners of Sedgwick county
13 for the purpose of increasing its countywide retailers' sales tax by
14 1% is hereby declared valid, and the revenue received therefrom
15 by the county shall be used only to pay the costs of: (i) Acquisition
16 of a site and constructing and equipping thereon a new regional
17 events center, associated parking and infrastructure improve-
18 ments and related appurtenances thereto, to be located in the
19 downtown area of the city of Wichita, Kansas, (the "downtown
20 arena"); (ii) design for the Kansas coliseum complex and construc-
21 tion of improvements to the pavilions; and (iii) establishing an op-
22 erating and maintenance reserve for the downtown arena and the
23 Kansas coliseum complex. The tax imposed pursuant to this para-
24 graph shall commence on July 1, 2005, and shall terminate not
25 later than 30 months after the commencement thereof.

26 (4) The board of county commissioners of Finney and Ford
27 counties may submit the question of imposing a countywide re-
28 tailers' sales tax at the rate of .25% and pledging the revenue re-
29 ceived therefrom for the purpose of financing all or any portion
30 of the cost to be paid by Finney or Ford county for construction
31 of highway projects identified as system enhancements under the
32 provisions of paragraph (5) of subsection (b) of K.S.A. 68-2314, and
33 amendments thereto, to the electors at an election called and held
34 thereon. Such election shall be called and held in the manner pro-
35 vided by the general bond law. The tax imposed pursuant to this
36 paragraph shall expire upon the payment of all costs authorized
37 pursuant to this paragraph in the financing of such highway pro-
38 jects. Nothing in this paragraph shall be construed to allow the
39 rate of tax imposed by Finney or Ford county pursuant to this
40 paragraph to exceed the maximum rate prescribed in K.S.A. 12-
41 189, and amendments thereto. If any funds remain upon the pay-
42 ment of all costs authorized pursuant to this paragraph in the fi-
43 nancing of such highway projects in Finney county, the state

1 treasurer shall remit such funds to the treasurer of Finney county
2 and upon receipt of such moneys shall be deposited to the credit
3 of the county road and bridge fund. If any funds remain upon the
4 payment of all costs authorized pursuant to this paragraph in the
5 financing of such highway projects in Ford county, the state trea-
6 surer shall remit such funds to the treasurer of Ford county and
7 upon receipt of such moneys shall be deposited to the credit of the
8 county road and bridge fund.

9 (5) The board of county commissioners of any county may sub-
10 mit the question of imposing a retailers' sales tax at the rate of
11 .25%, .5%, .75% or 1% and pledging the revenue received there-
12 from for the purpose of financing the provision of health care serv-
13 ices, as enumerated in the question, to the electors at an election
14 called and held thereon. Whenever any county imposes a tax pur-
15 suant to this paragraph, any tax imposed pursuant to paragraph
16 (2) of subsection (a) by any city located in such county shall expire
17 upon the effective date of the imposition of the countywide tax,
18 and thereafter the state treasurer shall remit to each such city that
19 portion of the countywide tax revenue collected by retailers within
20 such city as certified by the director of taxation. The tax imposed
21 pursuant to this paragraph shall be deemed to be in addition to
22 the rate limitations prescribed in K.S.A. 12-189, and amendments
23 thereto. As used in this paragraph, health care services shall in-
24 clude but not be limited to the following: Local health depart-
25 ments, city or county hospitals, city or county nursing homes, pre-
26 ventive health care services including immunizations, prenatal
27 care and the postponement of entry into nursing homes by home
28 care services, mental health services, indigent health care, physi-
29 cian or health care worker recruitment, health education, emer-
30 gency medical services, rural health clinics, integration of health
31 care services, home health services and rural health networks.

32 (6) The board of county commissioners of Allen county may
33 submit the question of imposing a countywide retailers' sales tax
34 at the rate of .5% and pledging the revenue received therefrom
35 for the purpose of financing the costs of operation and construc-
36 tion of a solid waste disposal area or the modification of an existing
37 landfill to comply with federal regulations to the electors at an
38 election called and held thereon. The tax imposed pursuant to this
39 paragraph shall expire upon the payment of all costs incurred in
40 the financing of the project undertaken. Nothing in this paragraph
41 shall be construed to allow the rate of tax imposed by Allen county
42 pursuant to this paragraph to exceed or be imposed at any rate
43 other than the rates prescribed in K.S.A. 12-189 and amendments

1 thereto.

2 (7) The board of county commissioners of Clay, Dickinson and
3 Miami county may submit the question of imposing a countywide
4 retailers' sales tax at the rate of .50% in the case of Clay and Dick-
5 inson county and at a rate of up to 1% in the case of Miami county,
6 and pledging the revenue received therefrom for the purpose of
7 financing the costs of roadway construction and improvement to
8 the electors at an election called and held thereon. Except as oth-
9 erwise provided, the tax imposed pursuant to this paragraph shall
10 expire after five years from the date such tax is first collected. The
11 result of the election held on November 2, 2004, on the question
12 submitted by the board of county commissioners of Miami county
13 for the purpose of extending for an additional five-year period the
14 countywide retailers' sales tax imposed pursuant to this subsection
15 in Miami county is hereby declared valid. The countywide retail-
16 ers' sales tax imposed pursuant to this subsection in Clay and Mi-
17 ami county may be extended or reenacted for additional five-year
18 periods upon the board of county commissioners of Clay and Mi-
19 ami county submitting such question to the electors at an election
20 called and held thereon for each additional five-year period as
21 provided by law.

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

30 (9) The board of county commissioners of Cowley, Russell and
31 Woodson county may submit the question of imposing a county-
32 wide retailers' sales tax at the rate of .5% in the case of Russell and
33 Woodson county and at a rate of up to .25%, in the case of Cowley
34 county and pledging the revenue received therefrom for the pur-
35 pose of financing economic development initiatives or public in-
36 frastructure projects. The tax imposed pursuant to this paragraph
37 shall expire after five years from the date such tax is first collected.

38 (10) The board of county commissioners of Franklin county
39 may submit the question of imposing a countywide retailers' sales
40 tax at the rate of .25% and pledging the revenue received there-
41 from for the purpose of financing recreational facilities. The tax
42 imposed pursuant to this paragraph shall expire upon payment of
43 all costs authorized in financing such facilities.

1 (11) The board of county commissioners of Douglas county
2 may submit the question of imposing a countywide retailers' sales
3 tax at the rate of .25% and pledging the revenue received there-
4 from for the purposes of preservation, access and management of
5 open space, and for industrial and business park related economic
6 development.

7 (12) The board of county commissioners of Shawnee county
8 may submit the question of imposing a countywide retailers' sales
9 tax at the rate of .25% and pledging the revenue received there-
10 from to the city of Topeka for the purpose of financing the costs
11 of rebuilding the Topeka boulevard bridge and other public infra-
12 structure improvements associated with such project to the elec-
13 tors at an election called and held thereon. The tax imposed pur-
14 suant to this paragraph shall expire upon payment of all costs
15 authorized in financing such project.

16 (13) The board of county commissioners of Jackson county may
17 submit the question of imposing a countywide retailers' sales tax
18 at a rate of .4% and pledging the revenue received therefrom as
19 follows: 50% of such revenues for the purpose of financing for
20 economic development initiatives; and 50% of such revenues for
21 the purpose of financing public infrastructure projects to the elec-
22 tors at an election called and held thereon. The tax imposed pur-
23 suant to this paragraph shall expire after seven years from the date
24 such tax is first collected.

25 (14) The board of county commissioners of Neosho county may
26 submit the question of imposing a countywide retailers' sales tax
27 at the rate of .5% and pledging the revenue received therefrom
28 for the purpose of financing the costs of roadway construction and
29 improvement to the electors at an election called and held thereon.
30 The tax imposed pursuant to this paragraph shall expire upon pay-
31 ment of all costs authorized pursuant to this paragraph in the fi-
32 nancing of such project.

33 (15) *The board of county commissioners of Johnson county may sub-*
34 *mit the question of imposing a countywide retailers' sales tax at the rate*
35 *of .1%, .2%, .25%, .3%, .4% or .5% and pledging the revenue received*
36 *therefrom for the purpose of financing for public infrastructure projects;*
37 *buildings, including equipment and furnishings; and the acquisition and*
38 *improvement of real property to the electors at an election called and held*
39 *thereon. The tax imposed pursuant to this subsection shall continue in*
40 *effect until repealed in the same manner as provided in this section for*
41 *the adoption and approval of each tax.*

42 (c) The boards of county commissioners of any two or more
43 contiguous counties, upon adoption of a joint resolution by such

1 boards, may submit the question of imposing a retailers' sales tax
2 within such counties to the electors of such counties at an election
3 called and held thereon and such boards of any two or more con-
4 tiguous counties shall be required to submit such question upon
5 submission of a petition in each of such counties, signed by a num-
6 ber of electors of each of such counties where submitted equal in
7 number to not less than 10% of the electors of each of such coun-
8 ties who voted at the last preceding general election for the office
9 of secretary of state, or upon receiving resolutions requesting such
10 an election passed by not less than $\frac{2}{3}$ of the membership of the
11 governing body of each of one or more cities within each of such
12 counties which contains a population of not less than 25% of the
13 entire population of each of such counties, or upon receiving res-
14 olutions requesting such an election passed by $\frac{2}{3}$ of the member-
15 ship of the governing body of each of one or more taxing subdivi-
16 sions within each of such counties which levy not less than 25%
17 of the property taxes levied by all taxing subdivisions within each
18 of such counties.

19 (d) Any city retailers' sales tax in the amount of .5% being lev-
20 ied by a city on July 1, 1990, shall continue in effect until repealed
21 in the manner provided herein for the adoption and approval of
22 such tax or until repealed by the adoption of an ordinance so pro-
23 viding. In addition to any city retailers' sales tax being levied by a
24 city on July 1, 1990, any such city may adopt an additional city
25 retailers' sales tax in the amount of .25% or .5%, provided that
26 such additional tax is adopted and approved in the manner pro-
27 vided for the adoption and approval of a city retailers' sales tax.
28 Any countywide retailers' sales tax in the amount of .5% or 1% in
29 effect on July 1, 1990, shall continue in effect until repealed in the
30 manner provided herein for the adoption and approval of such tax.

31 (e) A class D city shall have the same power to levy and collect
32 a city retailers' sales tax that a class A city is authorized to levy and
33 collect and in addition, the governing body of any class D city may
34 submit the question of imposing an additional city retailers' sales
35 tax in the amount of .125%, .25%, .5% or .75% and pledging the
36 revenue received therefrom for economic development initiatives,
37 strategic planning initiatives or for public infrastructure projects
38 including buildings to the electors at an election called and held
39 thereon. Any additional sales tax imposed pursuant to this para-
40 graph shall expire no later than five years from the date of im-
41 position thereof, except that any such tax imposed by any class D city
42 after the effective date of this act shall expire no later than 10 years
43 from the date of imposition thereof.

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

19 (g) The sufficiency of the number of signers of any petition
20 filed under this section shall be determined by the county election
21 officer. Every election held under this act shall be conducted by
22 the county election officer.

23 (h) The governing body of the city or county proposing to levy
24 any retailers' sales tax shall specify the purpose or purposes for
25 which the revenue would be used, and a statement generally de-
26 scribing such purpose or purposes shall be included as a part of
27 the ballot proposition.

28 Sec. 2. K.S.A. 2005 Supp. 12-189, as amended by section 2 of
29 2006 House Bill No. 2698, is hereby amended to read as follows:
30 12-189. Except as otherwise provided by paragraph (2) of subsec-
31 tion (a) of K.S.A. 12-187, and amendments thereto, the rate of any
32 class A, class B or class C city retailers' sales tax shall be fixed in
33 the amount of .25%, .5%, .75% or 1% which amount shall be de-
34 termined by the governing body of the city. Except as otherwise
35 provided by paragraph (2) of subsection (a) of K.S.A. 12-187, and
36 amendments thereto, the rate of any class D city retailers' sales tax
37 shall be fixed in the amount of .10%, .25%, .5%, .75%, 1%, 1.125%,
38 1.25%, 1.5% or 1.75%. The rate of any countywide retailers' sales
39 tax shall be fixed in an amount of either .25%, .5%, .75% or 1%
40 which amount shall be determined by the board of county com-
41 missioners, except that:

42 (a) The board of county commissioners of Wabaunsee county,
43 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-

1 187, and amendments thereto, may fix such rate at 1.25%; the
2 board of county commissioners of Osage county, for the purposes
3 of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-
4 ments thereto, may fix such rate at 1.25% or 1.5%; the board of
5 county commissioners of Cherokee, Crawford, Ford, Saline, Sew-
6 ard or Wyandotte county, for the purposes of paragraph (2) of
7 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix
8 such rate at 1.5%, the board of county commissioners of Atchison
9 county, for the purposes of paragraph (2) of subsection (b) of K.S.A.
10 12-187, and amendments thereto, may fix such rate at 1.5% or
11 1.75% and the board of county commissioners of Anderson, Bar-
12 ton, Jefferson or Ottawa county, for the purposes of paragraph (2)
13 of subsection (b) of K.S.A. 12-187, and amendments thereto, may
14 fix such rate at 2%;

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

18 (c) the boards of county commissioners of Finney and Ford
19 counties, for the purposes of paragraph (4) of subsection (b) of
20 K.S.A. 12-187, and amendments thereto, may fix such rate at .25%;

21 (d) the board of county commissioners of any county for the
22 purposes of paragraph (5) of subsection (b) of K.S.A. 12-187, and
23 amendments thereto, may fix such rate at a percentage which is
24 equal to the sum of the rate allowed to be imposed by a board of
25 county commissioners on the effective date of this act plus .25%,
26 .5%, .75% or 1%, as the case requires;

27 (e) the board of county commissioners of Dickinson county, for
28 the purposes of paragraph (7) of subsection (b) of K.S.A. 12-187,
29 and amendments thereto, may fix such rate at 1.5%, and the board
30 of county commissioners of Miami county, for the purposes of par-
31 agraph (7) of subsection (b) of K.S.A. 12-187, and amendments
32 thereto, may fix such rate at 1.25%, 1.5%, 1.75% or 2%;

33 (f) the board of county commissioners of Sherman county, for
34 the purposes of paragraph (8) of subsection (b) of K.S.A. 12-187,
35 and amendments thereto, may fix such rate at 2.25%;

36 (g) the board of county commissioners of Russell county for the
37 purposes of paragraph (9) of subsection (b) of K.S.A. 12-187, and
38 amendments thereto, may fix such rate at 1.5%;

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

42 (i) the board of county commissioners of Douglas county, for
43 the purposes of paragraph (11) of subsection (b) of K.S.A. 12-187,

1 and amendments thereto, may fix such rate at 1.25%;

2 (j) the board of county commissioners of Jackson county, for
3 the purposes of subsection (b)(13) of K.S.A. 12-187 and amend-
4 ments thereto, may fix such rate at 1.4%;

5 (k) the board of county commissioners of Sedgwick county, for
6 the purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-
7 187, and amendments thereto, may fix such rate at 2%; ~~or~~

8 (l) the board of county commissioners of Neosho county, for
9 the purposes of paragraph (14) of subsection (b) of K.S.A. 12-187,
10 and amendments thereto, may fix such rate at 1.0% or 1.5%; or

11 (m) *the board of county commissioners of Johnson county, for the*
12 *purposes of subsection (b)(15) of K.S.A. 12-187, and amendments thereto,*
13 *may fix such rate at either .1%, .2%, .25%, .3%, .4% or .5%. The tax*
14 *imposed pursuant to this subsection shall be deemed to be in addition to*
15 *and supplemental to the rate limitations otherwise prescribed in this*
16 *section.*

17 **Any county or city levying a retailers' sales tax is hereby prohib-**
18 **ited from administering or collecting such tax locally, but shall**
19 **utilize the services of the state department of revenue to admin-**
20 **ister, enforce and collect such tax. Except as otherwise specifically**
21 **provided in K.S.A. 12-189a, and amendments thereto, such tax**
22 **shall be identical in its application, and exemptions therefrom, to**
23 **the Kansas retailers' sales tax act and all laws and administrative**
24 **rules and regulations of the state department of revenue relating**
25 **to the Kansas retailers' sales tax shall apply to such local sales tax**
26 **insofar as such laws and rules and regulations may be made ap-**
27 **licable. The state director of taxation is hereby authorized to ad-**
28 **minister, enforce and collect such local sales taxes and to adopt**
29 **such rules and regulations as may be necessary for the efficient**
30 **and effective 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**
33 **taxation shall cause such taxes to be collected within or without**
34 **the boundaries of such taxing subdivision at the same time and in**
35 **the same manner provided for the collection of the state retailers'**
36 **sales tax. Such copy shall be submitted to the director of taxation**
37 **within 30 days after adoption of any such ordinance or resolution.**
38 **All moneys collected by the director of taxation under the provi-**
39 **sions of this section shall be credited to a county and city retailers'**
40 **sales tax fund which fund is hereby established in the state treas-**
41 **ury. Any refund due on any county or city retailers' sales tax col-**
42 **lected pursuant to this act shall be paid out of the sales tax refund**
43 **fund and reimbursed by the director of taxation from collections**

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

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

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

34 ~~Section 1.—K.S.A. 2005 Supp. 12-187 is hereby amended to read as~~
35 ~~follows: 12-187. (a) (1) No city shall impose a retailers' sales tax under~~
36 ~~the provisions of this act without the governing body of such city having~~
37 ~~first submitted such proposition to and having received the approval of a~~
38 ~~majority of the electors of the city voting thereon at an election called~~
39 ~~and held therefor. The governing body of any city may submit the ques-~~
40 ~~tion of imposing a retailers' sales tax and the governing body shall be~~
41 ~~required to submit the question upon submission of a petition signed by~~
42 ~~electors of such city equal in number to not less than 10% of the electors~~
43 ~~of such city.~~

1 —(2)—The governing body of any class B city located in any county which
2 does not impose a countywide retailers' sales tax pursuant to paragraph
3 (5) of subsection (b) may submit the question of imposing a retailers' sales
4 tax at the rate of .25%, .5%, .75% or 1% and pledging the revenue re-
5 ceived therefrom for the purpose of financing the provision of health care
6 services, as enumerated in the question, to the electors at an election
7 called and held thereon. The tax imposed pursuant to this paragraph shall
8 be deemed to be in addition to the rate limitations prescribed in K.S.A.
9 12-189, and amendments thereto. As used in this paragraph, health care
10 services shall include but not be limited to the following: Local health
11 departments, city, county or district hospitals, city or county nursing
12 homes, preventive health care services including immunizations, prenatal
13 care and the postponement of entry into nursing homes by home health
14 care services, mental health services, indigent health care, physician or
15 health care worker recruitment, health education, emergency medical
16 services, rural health clinics, integration of health care services, home
17 health services and rural health networks.

18 —(b) (1)—The board of county commissioners of any county may submit
19 the question of imposing a countywide retailers' sales tax to the electors
20 at an election called and held thereon, and any such board shall be re-
21 quired to submit the question upon submission of a petition signed by
22 electors of such county equal in number to not less than 10% of the
23 electors of such county who voted at the last preceding general election
24 for the office of secretary of state, or upon receiving resolutions request-
25 ing such an election passed by not less than $\frac{2}{3}$ of the membership of the
26 governing body of each of one or more cities within such county which
27 contains a population of not less than 25% of the entire population of the
28 county, or upon receiving resolutions requesting such an election passed
29 by $\frac{2}{3}$ of the membership of the governing body of each of one or more
30 taxing subdivisions within such county which levy not less than 25% of
31 the property taxes levied by all taxing subdivisions within the county.

32 —(2)—The board of county commissioners of Anderson, Atchison, Bar-
33 ton, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Jefferson, Lyon,
34 Montgomery, Neosho, Osage, Ottawa, Riley, Saline, Seward, Sumner,
35 Wabaunsee, Wilson and Wyandotte counties may submit the question of
36 imposing a countywide retailers' sales tax and pledging the revenue re-
37 ceived therefrom for the purpose of financing the construction or re-
38 modeling of a courthouse, jail, law enforcement center facility or other
39 county administrative facility, to the electors at an election called and
40 held thereon. The tax imposed pursuant to this paragraph shall expire
41 when sales tax sufficient to pay all of the costs incurred in the financing
42 of such facility has been collected by retailers as determined by the sec-
43 retary of revenue. Nothing in this paragraph shall be construed to allow

1 the rate of tax imposed by Butler, Chase, Cowley, Lyon, Montgomery,
2 Neosho, Riley, Sumner or Wilson county pursuant to this paragraph to
3 exceed or be imposed at any rate other than the rates prescribed in K.S.A.
4 12-189, and amendments thereto.

5 ~~—(3) (A) Except as otherwise provided in this paragraph, the result of~~
6 ~~the election held on November 8, 1988, on the question submitted by~~
7 ~~the board of county commissioners of Jackson county for the purpose of~~
8 ~~increasing its countywide retailers' sales tax by 1% is hereby declared~~
9 ~~valid, and the revenue received therefrom by the county shall be ex-~~
10 ~~pended solely for the purpose of financing the Banner Creek reservoir~~
11 ~~project. The tax imposed pursuant to this paragraph shall take effect on~~
12 ~~the effective date of this act and shall expire not later than five years after~~
13 ~~such date.~~

14 ~~—(B) The result of the election held on November 8, 1994, on the~~
15 ~~question submitted by the board of county commissioners of Ottawa~~
16 ~~county for the purpose of increasing its countywide retailers' sales tax by~~
17 ~~1% is hereby declared valid, and the revenue received therefrom by the~~
18 ~~county shall be expended solely for the purpose of financing the erection,~~
19 ~~construction and furnishing of a law enforcement center and jail facility.~~

20 ~~—(C) Except as otherwise provided in this paragraph, the result of the~~
21 ~~election held on November 2, 2004, on the question submitted by the~~
22 ~~board of county commissioners of Sedgwick county for the purpose of~~
23 ~~increasing its countywide retailers' sales tax by 1% is hereby declared~~
24 ~~valid, and the revenue received therefrom by the county shall be used~~
25 ~~only to pay the costs of: (i) Acquisition of a site and constructing and~~
26 ~~equipping thereon a new regional events center, associated parking and~~
27 ~~infrastructure improvements and related appurtenances thereto, to be~~
28 ~~located in the downtown area of the city of Wichita, Kansas, (the "down-~~
29 ~~town arena"); (ii) design for the Kansas coliseum complex and construc-~~
30 ~~tion of improvements to the pavilions; and (iii) establishing an operating~~
31 ~~and maintenance reserve for the downtown arena and the Kansas coli-~~
32 ~~seum complex. The tax imposed pursuant to this paragraph shall com-~~
33 ~~mence on July 1, 2005, and shall terminate not later than 30 months after~~
34 ~~the commencement thereof.~~

35 ~~—(4) The board of county commissioners of Finney and Ford counties~~
36 ~~may submit the question of imposing a countywide retailers' sales tax at~~
37 ~~the rate of .25% and pledging the revenue received therefrom for the~~
38 ~~purpose of financing all or any portion of the cost to be paid by Finney~~
39 ~~or Ford county for construction of highway projects identified as system~~
40 ~~enhancements under the provisions of paragraph (5) of subsection (b) of~~
41 ~~K.S.A. 68-2314, and amendments thereto, to the electors at an election~~
42 ~~called and held thereon. Such election shall be called and held in the~~
43 ~~manner provided by the general bond law. The tax imposed pursuant to~~

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

15 —(5)—The board of county commissioners of any county may submit the
16 question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%
17 or 1% and pledging the revenue received therefrom for the purpose of
18 financing the provision of health care services, as enumerated in the ques-
19 tion, to the electors at an election called and held thereon. Whenever any
20 county imposes a tax pursuant to this paragraph, any tax imposed pursuant
21 to paragraph (2) of subsection (a) by any city located in such county shall
22 expire upon the effective date of the imposition of the countywide tax,
23 and thereafter the state treasurer shall remit to each such city that portion
24 of the countywide tax revenue collected by retailers within such city as
25 certified by the director of taxation. The tax imposed pursuant to this
26 paragraph shall be deemed to be in addition to the rate limitations pre-
27 scribed in K.S.A. 12-189, and amendments thereto. As used in this par-
28 agraph, health care services shall include but not be limited to the follow-
29 ing: Local health departments, city or county hospitals, city or county
30 nursing homes, preventive health care services including immunizations,
31 prenatal care and the postponement of entry into nursing homes by home
32 care services, mental health services, indigent health care, physician or
33 health care worker recruitment, health education, emergency medical
34 services, rural health clinics, integration of health care services, home
35 health services and rural health networks.

36 —(6)—The board of county commissioners of Allen county may submit
37 the question of imposing a countywide retailers' sales tax at the rate of
38 .5% and pledging the revenue received therefrom for the purpose of
39 financing the costs of operation and construction of a solid waste disposal
40 area or the modification of an existing landfill to comply with federal
41 regulations to the electors at an election called and held thereon. The tax
42 imposed pursuant to this paragraph shall expire upon the payment of all
43 costs incurred in the financing of the project undertaken. Nothing in this

1 paragraph shall be construed to allow the rate of tax imposed by Allen
2 county pursuant to this paragraph to exceed or be imposed at any rate
3 other than the rates prescribed in K.S.A. 12-189 and amendments
4 thereto.

5 ~~—(7)—~~ The board of county commissioners of Clay, Dickinson and Miami
6 county may submit the question of imposing a countywide retailers' sales
7 tax at the rate of .50% in the case of Clay and Dickinson county and at a
8 rate of up to 1% in the case of Miami county, and pledging the revenue
9 received therefrom for the purpose of financing the costs of roadway
10 construction and improvement to the electors at an election called and
11 held thereon. Except as otherwise provided, the tax imposed pursuant to
12 this paragraph shall expire after five years from the date such tax is first
13 collected. The result of the election held on November 2, 2004, on the
14 question submitted by the board of county commissioners of Miami
15 county for the purpose of extending for an additional five-year period the
16 countywide retailers' sales tax imposed pursuant to this subsection in Mi-
17 ami county is hereby declared valid. The countywide retailers' sales tax
18 imposed pursuant to this subsection in Clay and Miami county may be
19 extended or reenacted for additional five-year periods upon the board of
20 county commissioners of Clay and Miami county submitting such ques-
21 tion to the electors at an election called and held thereon for each addi-
22 tional five-year period as provided by law.

23 ~~—(8)—~~ The board of county commissioners of Sherman county may sub-
24 mit the question of imposing a countywide retailers' sales tax at the rate
25 of .25%, .5% or .75% and pledging the revenue therefrom for the purpose
26 of financing the costs of the county roads 64 and 65 construction and
27 improvement project. The tax imposed pursuant to this paragraph shall
28 expire upon payment of all costs authorized pursuant to this paragraph
29 in the financing of such project.

30 ~~—(9)—~~ The board of county commissioners of Cowley, Russell and
31 Woodson county may submit the question of imposing a countywide re-
32 tailers' sales tax at the rate of .5% in the case of Russell and Woodson
33 county and at a rate of up to .25%, in the case of Cowley county and
34 pledging the revenue received therefrom for the purpose of financing
35 economic development initiatives or public infrastructure projects. The
36 tax imposed pursuant to this paragraph shall expire after five years from
37 the date such tax is first collected.

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

- 1 —(11)—The board of county commissioners of Douglas county may submit
2 to the question of imposing a countywide retailers' sales tax at the
3 rate of .25% and pledging the revenue received therefrom for the purposes
4 of preservation, access and management of open space, and for
5 industrial and business park related economic development.
- 6 —(12)—The board of county commissioners of Shawnee county may submit
7 the question of imposing a countywide retailers' sales tax at the rate
8 of .25% and pledging the revenue received therefrom to the city of Topeka
9 for the purpose of financing the costs of rebuilding the Topeka
10 boulevard bridge and other public infrastructure improvements associated
11 with such project to the electors at an election called and held thereon.
12 The tax imposed pursuant to this paragraph shall expire upon
13 payment of all costs authorized in financing such project.
- 14 —(13)—The board of county commissioners of Jackson county may submit
15 the question of imposing a countywide retailers' sales tax at a rate of
16 .4% and pledging the revenue received therefrom as follows: 50% of such
17 revenues for the purpose of financing for economic development initiatives,
18 and 50% of such revenues for the purpose of financing public infrastructure
19 projects to the electors at an election called and held thereon.
20 The tax imposed pursuant to this paragraph shall expire after seven years
21 from the date such tax is first collected.
- 22 —(14)—The board of county commissioners of Neosho county may submit
23 the question of imposing a countywide retailers' sales tax at the rate
24 of .5% and pledging the revenue received therefrom for the purpose of
25 financing the costs of roadway construction and improvement to the electors
26 at an election called and held thereon. The tax imposed pursuant to
27 this paragraph shall expire upon payment of all costs authorized pursuant
28 to this paragraph in the financing of such project.
- 29 —(15)—*The board of county commissioners of Johnson county may submit*
30 *the question of imposing a countywide retailers' sales tax at the rate*
31 *of .1%, .2%, .25%, .3%, .4% or .5% and pledging the revenue received*
32 *therefrom for the purpose of financing for public infrastructure projects;*
33 *buildings, including equipment and furnishings; and the acquisition and*
34 *improvement of real property to the electors at an election called and held*
35 *thereon. The tax imposed pursuant to this subsection shall continue in*
36 *effect until repealed in the same manner as provided in this section for*
37 *the adoption and approval of each tax.*
- 38 —(e)—The boards of county commissioners of any two or more contiguous
39 counties, upon adoption of a joint resolution by such boards, may
40 submit the question of imposing a retailers' sales tax within such counties
41 to the electors of such counties at an election called and held thereon
42 and such boards of any two or more contiguous counties shall be required
43 to submit such question upon submission of a petition in each of such

1 counties, signed by a number of electors of each of such counties where
2 submitted equal in number to not less than 10% of the electors of each
3 of such counties who voted at the last preceding general election for the
4 office of secretary of state, or upon receiving resolutions requesting such
5 an election passed by not less than $\frac{2}{3}$ of the membership of the governing
6 body of each of one or more cities within each of such counties which
7 contains a population of not less than 25% of the entire population of
8 each of such counties, or upon receiving resolutions requesting such an
9 election passed by $\frac{2}{3}$ of the membership of the governing body of each
10 of one or more taxing subdivisions within each of such counties which
11 levy not less than 25% of the property taxes levied by all taxing subdivi-
12 sions within each of such counties.

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

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

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

1 voting thereon at such election shall approve the levying of such tax, the
2 governing body of any such city or county shall provide by ordinance or
3 resolution, as the case may be, for the levy of the tax. Any repeal of such
4 tax or any reduction or increase in the rate thereof, within the limits
5 prescribed by K.S.A. 12-189, and amendments thereto, shall be accom-
6 plished in the manner provided herein for the adoption and approval of
7 such tax except that the repeal of any such city retailers' sales tax may be
8 accomplished by the adoption of an ordinance so providing.

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

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

17 —Sec. 2.—K.S.A. 2005 Supp. 12-189 is hereby amended to read as fol-
18 lows: 12-189. Except as otherwise provided by paragraph (2) of subsection
19 (a) of K.S.A. 12-187, and amendments thereto, the rate of any class A,
20 class B or class C city retailers' sales tax shall be fixed in the amount of
21 .25%, .5%, .75% or 1% which amount shall be determined by the gov-
22 erning body of the city. Except as otherwise provided by paragraph (2)
23 of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of
24 any class D city retailers' sales tax shall be fixed in the amount of .10%,
25 .25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any
26 countywide retailers' sales tax shall be fixed in an amount of either .25%,
27 .5%, .75% or 1% which amount shall be determined by the board of
28 county commissioners, except that:

29 —(a)—The board of county commissioners of Wabaunsee county, for the
30 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-
31 ments thereto, may fix such rate at 1.25%; the board of county commis-
32 sioners of Osage county, for the purposes of paragraph (2) of subsection
33 (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%
34 or 1.5%; the board of county commissioners of Cherokee, Crawford,
35 Ford, Saline, Seward or Wyandotte county, for the purposes of paragraph
36 (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix
37 such rate at 1.5%; the board of county commissioners of Atchison county,
38 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and
39 amendments thereto, may fix such rate at 1.5% or 1.75% and the board
40 of county commissioners of Anderson, Barton, Jefferson or Ottawa
41 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-
42 187, and amendments thereto, may fix such rate at 2%;

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

1 purposes of paragraph (3) of subsection (b) of K.S.A. 12-187, and amend-
2 ments thereto, may fix such rate at 2%;

3 ~~—(c) the boards of county commissioners of Finney and Ford counties,~~
4 ~~for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and~~
5 ~~amendments thereto, may fix such rate at .25%;~~

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

12 ~~—(e) the board of county commissioners of Dickinson county, for the~~
13 ~~purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-~~
14 ~~ments thereto, may fix such rate at 1.5%, and the board of county com-~~
15 ~~missioners of Miami county, for the purposes of paragraph (7) of subsec-~~
16 ~~tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at~~
17 ~~1.25%, 1.5%, 1.75% or 2%;~~

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

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

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

27 ~~—(i) the board of county commissioners of Douglas county, for the~~
28 ~~purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and~~
29 ~~amendments thereto, may fix such rate at 1.25%;~~

30 ~~—(j) the board of county commissioners of Jackson county, for the pur-~~
31 ~~poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,~~
32 ~~may fix such rate at 1.4%;~~

33 ~~—(k) the board of county commissioners of Sedgwick county, for the~~
34 ~~purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and~~
35 ~~amendments thereto, may fix such rate at 2%, or~~

36 ~~—(l) the board of county commissioners of Neosho county, for the pur-~~
37 ~~poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-~~
38 ~~ments thereto, may fix such rate at 1.0% or 1.5%; or~~

39 ~~—(m) the board of county commissioners of Johnson county, for the~~
40 ~~purposes of subsection (b)(15) of K.S.A. 12-187, and amendments thereto,~~
41 ~~may fix such rate at either .1%, .2%, .25%, .3%, .4% or .5%. The tax~~
42 ~~imposed pursuant to this subsection shall be deemed to be in addition to~~
43 ~~and supplemental to the rate limitations otherwise prescribed in this~~

1 ~~section.~~

2 ~~—Any county or city levying a retailers' sales tax is hereby prohibited~~
3 ~~from administering or collecting such tax locally, but shall utilize the serv-~~
4 ~~ices of the state department of revenue to administer, enforce and collect~~
5 ~~such tax. Except as otherwise specifically provided in K.S.A. 12-180a, and~~
6 ~~amendments thereto, such tax shall be identical in its application, and~~
7 ~~exemptions therefrom, to the Kansas retailers' sales tax act and all laws~~
8 ~~and administrative rules and regulations of the state department of rev-~~
9 ~~enue relating to the Kansas retailers' sales tax shall apply to such local~~
10 ~~sales tax insofar as such laws and rules and regulations may be made~~
11 ~~applicable. The state director of taxation is hereby authorized to admin-~~
12 ~~ister, enforce and collect such local sales taxes and to adopt such rules~~
13 ~~and regulations as may be necessary for the efficient and effective ad-~~
14 ~~ministration and enforcement thereof.~~

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

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

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

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

14 Sec. 3. K.S.A. 2005 Supp. 12-192 is hereby amended to read as fol-
15 lows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
16 (h), all revenue received by the director of taxation from a countywide
17 retailers' sales tax shall be apportioned among the county and each city
18 located in such county in the following manner: (1) One-half of all reve-
19 nue received by the director of taxation shall be apportioned among the
20 county and each city located in such county in the proportion that the
21 total tangible property tax levies made in such county in the preceding
22 year for all funds of each such governmental unit bear to the total of all
23 such levies made in the preceding year, and (2) $\frac{1}{2}$ of all revenue received
24 by the director of taxation from such countywide retailers' sales tax shall
25 be apportioned among the county and each city located in such county,
26 first to the county that portion of the revenue equal to the proportion
27 that the population of the county residing in the unincorporated area of
28 the county bears to the total population of the county, and second to the
29 cities in the proportion that the population of each city bears to the total
30 population of the county, except that no persons residing within the Fort
31 Riley military reservation shall be included in the determination of the
32 population of any city located within Riley county. All revenue appor-
33 tioned to a county shall be paid to its county treasurer and shall be cred-
34 ited to the general fund of the county.

35 (b) (1) As an alternative and in lieu of the apportionment formula
36 provided in subsection (a), all revenue received by the director of taxation
37 from a countywide retailers' sales tax imposed within Johnson county at
38 the rate of .75% or 1% after the effective date of this act may be appor-
39 tioned among the county and each city located in such county in the
40 following manner: (A) The revenue received from the first .5% rate of
41 tax shall be apportioned in the manner prescribed by subsection (a) and
42 (B) the revenue received from the rate of tax exceeding .5% shall be
43 apportioned as follows: (i) One-fourth shall be apportioned among the

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

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

22 (c) (1) Except as otherwise provided by paragraph (2) of this subsec-
23 tion, for purposes of subsections (a) and (b), the term “total tangible
24 property tax levies” means the aggregate dollar amount of tax revenue
25 derived from ad valorem tax levies applicable to all tangible property
26 located within each such city or county. The ad valorem property tax levy
27 of any county or city district entity or subdivision shall be included within
28 this term if the levy of any such district entity or subdivision is applicable
29 to all tangible property located within each such city or county.

30 (2) For the purposes of subsections (a) and (b), any ad valorem prop-
31 erty tax levied on property located in a city in Johnson county for the
32 purpose of providing fire protection service in such city shall be included
33 within the term “total tangible property tax levies” for such city regardless
34 of its applicability to all tangible property located within each such city.
35 If the tax is levied by a district which extends across city boundaries, for
36 purposes of this computation, the amount of such levy shall be appor-
37 tioned among each city in which such district extends in the proportion
38 that such tax levied within each city bears to the total tax levied by the
39 district.

40 (d) (1) All revenue received from a countywide retailers’ sales tax
41 imposed pursuant to paragraphs (2), (3)(C), (6), (7), (8), (9), (12) ~~or~~, (14)
42 *or* (15) of subsection (b) of K.S.A. 12-187, and amendments thereto, shall
43 be remitted to and shall be retained by the county and expended only for

- 1 the purpose for which the revenue received from the tax was pledged.
- 2 (2) Except as otherwise provided in paragraph (5) of subsection (b)
3 of K.S.A. 12-187, and amendments thereto, all revenues received from a
4 countywide retailers' sales tax imposed pursuant to paragraph (5) of sub-
5 section (b) of K.S.A. 12-187, and amendments thereto, shall be remitted
6 to and shall be retained by the county and expended only for the purpose
7 for which the revenue received from the tax was pledged.
- 8 (e) All revenue apportioned to the several cities of the county shall
9 be paid to the respective treasurers thereof and deposited in the general
10 fund of the city. Whenever the territory of any city is located in two or
11 more counties and any one or more of such counties do not levy a coun-
12 tywide retailers' sales tax, or whenever such counties do not levy coun-
13 tywide retailers' sales taxes at a uniform rate, the revenue received by
14 such city from the proceeds of the countywide retailers' sales tax, as an
15 alternative to depositing the same in the general fund, may be used for
16 the purpose of reducing the tax levies of such city upon the taxable tan-
17 gible property located within the county levying such countywide retail-
18 ers' sales tax.
- 19 (f) Prior to March 1 of each year, the secretary of revenue shall advise
20 each county treasurer of the revenue collected in such county from the
21 state retailers' sales tax for the preceding calendar year.
- 22 (g) Prior to December 31 of each year, the clerk of every county
23 imposing a countywide retailers' sales tax shall provide such information
24 deemed necessary by the secretary of revenue to apportion and remit
25 revenue to the counties and cities pursuant to this section.
- 26 (h) The provisions of subsections (a) and (b) for the apportionment
27 of countywide retailers' sales tax shall not apply to any revenues received
28 pursuant to a county or countywide retailers' sales tax levied or collected
29 under K.S.A. 74-8929, and amendments thereto. All such revenue col-
30 lected under K.S.A. 74-8929, and amendments thereto, shall be deposited
31 into the redevelopment bond fund established by K.S.A. 74-8927, and
32 amendments thereto, for the period of time set forth in K.S.A. 74-8927,
33 and amendments thereto.
- 34 Sec. 4. K.S.A. 2005 Supp. 12-187, **as amended by section 1 of**
35 **2006 House Bill No. 2698**, 12-189, **as amended by section 2 of 2006**
36 **House Bill No. 2698**, and 12-192 are hereby repealed.
- 37 Sec. 5. This act shall take effect and be in force from and after its
38 publication in the statute book.