

## HOUSE BILL No. 2551

By Committee on Taxation

2-21

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9 AN ACT concerning sales taxation; relating to countywide retailers' sales  
10 tax in Riley county; amending K.S.A. 2006 Supp. 12-187, 12-189 and  
11 12-192 and repealing the existing sections; also repealing K.S.A. 2006  
12 Supp. 12-187b and 12-189f.  
13

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

15 Section 1. K.S.A. 2006 Supp. 12-187 is hereby amended to read as  
16 follows: 12-187. (a) ~~(4)~~ No city shall impose a retailers' sales tax under  
17 the provisions of this act without the governing body of such city having  
18 first submitted such proposition to and having received the approval of a  
19 majority of the electors of the city voting thereon at an election called  
20 and held therefor. The governing body of any city may submit the ques-  
21 tion of imposing a retailers' sales tax and the governing body shall be  
22 required to submit the question upon submission of a petition signed by  
23 electors of such city equal in number to not less than 10% of the electors  
24 of such city.

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

42 (b) (1) The board of county commissioners of any county may submit  
43 the question of imposing a countywide retailers' sales tax to the electors

1 at an election called and held thereon, and any such board shall be re-  
2 quired to submit the question upon submission of a petition signed by  
3 electors of such county equal in number to not less than 10% of the  
4 electors of such county who voted at the last preceding general election  
5 for the office of secretary of state, or upon receiving resolutions request-  
6 ing such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
7 governing body of each of one or more cities within such county which  
8 contains a population of not less than 25% of the entire population of the  
9 county, or upon receiving resolutions requesting such an election passed  
10 by  $\frac{2}{3}$  of the membership of the governing body of each of one or more  
11 taxing subdivisions within such county which levy not less than 25% of  
12 the property taxes levied by all taxing subdivisions within the county.

13 (2) The board of county commissioners of Anderson, Atchison, Bar-  
14 ton, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Jefferson, Lyon,  
15 Marion, Montgomery, Neosho, Osage, Ottawa, Reno, Riley, Saline, Sew-  
16 ard, Sumner, Wabaunsee, Wilson and Wyandotte counties may submit  
17 the question of imposing a countywide retailers' sales tax and pledging  
18 the revenue received therefrom for the purpose of financing the construc-  
19 tion or remodeling of a courthouse, jail, law enforcement center facility  
20 or other county administrative facility, to the electors at an election called  
21 and held thereon. The tax imposed pursuant to this paragraph shall expire  
22 when sales tax sufficient to pay all of the costs incurred in the financing  
23 of such facility has been collected by retailers as determined by the sec-  
24 retary of revenue. Nothing in this paragraph shall be construed to allow  
25 the rate of tax imposed by Butler, Chase, Cowley, Lyon, Montgomery,  
26 Neosho, Riley, Sumner or Wilson county pursuant to this paragraph to  
27 exceed or be imposed at any rate other than the rates prescribed in K.S.A.  
28 12-189, and amendments thereto.

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

38 (B) The result of the election held on November 8, 1994, on the  
39 question submitted by the board of county commissioners of Ottawa  
40 county for the purpose of increasing its countywide retailers' sales tax by  
41 1% is hereby declared valid, and the revenue received therefrom by the  
42 county shall be expended solely for the purpose of financing the erection,  
43 construction and furnishing of a law enforcement center and jail facility.

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

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

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

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

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

29 (7) The board of county commissioners of Clay, Dickinson and Miami  
30 county may submit the question of imposing a countywide retailers' sales  
31 tax at the rate of .50% in the case of Clay and Dickinson county and at a  
32 rate of up to 1% in the case of Miami county, and pledging the revenue  
33 received therefrom for the purpose of financing the costs of roadway  
34 construction and improvement to the electors at an election called and  
35 held thereon. Except as otherwise provided, the tax imposed pursuant to  
36 this paragraph shall expire after five years from the date such tax is first  
37 collected. The result of the election held on November 2, 2004, on the  
38 question submitted by the board of county commissioners of Miami  
39 county for the purpose of extending for an additional five-year period the  
40 countywide retailers' sales tax imposed pursuant to this subsection in Mi-  
41 ami county is hereby declared valid. The countywide retailers' sales tax  
42 imposed pursuant to this subsection in Clay and Miami county may be  
43 extended or reenacted for additional five-year periods upon the board of

1 county commissioners of Clay and Miami county submitting such ques-  
2 tion to the electors at an election called and held thereon for each addi-  
3 tional five-year period as provided by law.

4 (8) The board of county commissioners of Sherman county may sub-  
5 mit the question of imposing a countywide retailers' sales tax at the rate  
6 of 1% and pledging the revenue received therefrom for the purpose of  
7 financing the costs of street and roadway improvements to the electors  
8 at an election called and held thereon. The tax imposed pursuant to this  
9 paragraph shall expire upon payment of all costs authorized pursuant to  
10 this paragraph in the financing of such project.

11 (9) The board of county commissioners of Cowley, Crawford, Russell  
12 and Woodson county may submit the question of imposing a countywide  
13 retailers' sales tax at the rate of .5% in the case of Crawford, Russell and  
14 Woodson county and at a rate of up to .25%, in the case of Cowley county  
15 and pledging the revenue received therefrom for the purpose of financing  
16 economic development initiatives or public infrastructure projects. The  
17 tax imposed pursuant to this paragraph shall expire after five years from  
18 the date such tax is first collected.

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

25 (11) The board of county commissioners of Douglas county may sub-  
26 mit the question of imposing a countywide retailers' sales tax at the rate  
27 of .25% and pledging the revenue received therefrom for the purposes  
28 of preservation, access and management of open space, and for industrial  
29 and business park related economic development.

30 (12) The board of county commissioners of Shawnee county may sub-  
31 mit the question of imposing a countywide retailers' sales tax at the rate  
32 of .25% and pledging the revenue received therefrom to the city of To-  
33 peka for the purpose of financing the costs of rebuilding the Topeka  
34 boulevard bridge and other public infrastructure improvements associ-  
35 ated with such project to the electors at an election called and held  
36 thereon. The tax imposed pursuant to this paragraph shall expire upon  
37 payment of all costs authorized in financing such project.

38 (13) The board of county commissioners of Jackson county may sub-  
39 mit the question of imposing a countywide retailers' sales tax at a rate of  
40 .4% and pledging the revenue received therefrom as follows: 50% of such  
41 revenues for the purpose of financing for economic development initia-  
42 tives; and 50% of such revenues for the purpose of financing public in-  
43 frastructure projects to the electors at an election called and held thereon.

1 The tax imposed pursuant to this paragraph shall expire after seven years  
2 from the date such tax is first collected.

3 (14) The board of county commissioners of Neosho county may submit  
4 the question of imposing a countywide retailers' sales tax at the rate  
5 of .5% and pledging the revenue received therefrom for the purpose of  
6 financing the costs of roadway construction and improvement to the elec-  
7 tors at an election called and held thereon. The tax imposed pursuant to  
8 this paragraph shall expire upon payment of all costs authorized pursuant  
9 to this paragraph in the financing of such project.

10 (15) The board of county commissioners of Saline county may submit  
11 the question of imposing a countywide retailers' sales tax at the rate of  
12 up to .5% and pledging the revenue received therefrom for the purpose  
13 of financing the costs of construction and operation of an expo center to  
14 the electors at an election called and held thereon. The tax imposed pur-  
15 suant to this paragraph shall expire after five years from the date such tax  
16 is first collected.

17 (16) The board of county commissioners of Harvey county may submit  
18 the question of imposing a countywide retailers' sales tax at the rate  
19 of 1.0% and pledging the revenue received therefrom for the purpose of  
20 financing the costs of property tax relief, economic development initia-  
21 tives and public infrastructure improvements to the electors at an election  
22 called and held thereon.

23 (17) The board of county commissioners of Atchison county may submit  
24 the question of imposing a countywide retailers' sales tax at the rate  
25 of .25% and pledging the revenue received therefrom for the purpose of  
26 financing the costs of construction and maintenance of sports and rec-  
27 reational facilities to the electors at an election called and held thereon.  
28 The tax imposed pursuant to this paragraph shall expire upon payment  
29 of all costs authorized in financing such facilities.

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

37 (c) The boards of county commissioners of any two or more contig-  
38 uous counties, upon adoption of a joint resolution by such boards, may  
39 submit the question of imposing a retailers' sales tax within such counties  
40 to the electors of such counties at an election called and held thereon  
41 and such boards of any two or more contiguous counties shall be required  
42 to submit such question upon submission of a petition in each of such  
43 counties, signed by a number of electors of each of such counties where

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

12 (d) Any city retailers' sales tax ~~in the amount of .5%~~ being levied by  
13 a city ~~on prior to July 1, 1990~~ 2006, shall continue in effect until repealed  
14 in the manner provided herein for the adoption and approval of such tax  
15 or until repealed by the adoption of an ordinance ~~so providing. In addition~~  
16 ~~to any city retailers' sales tax being levied by a city on July 1, 1990, any~~  
17 ~~such city may adopt an additional city retailers' sales tax in the amount of~~  
18 ~~.25% or .5%, provided that such additional tax is adopted and approved~~  
19 ~~in the manner provided for the adoption and approval of a city retailers'~~  
20 ~~sales tax for such repeal.~~ Any countywide retailers' sales tax in the amount  
21 of .5% or 1% in effect on July 1, 1990, shall continue in effect until  
22 repealed in the manner provided herein for the adoption and approval of  
23 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)~~ (f) 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)~~ (g) The governing body of the city or county proposing to levy  
14 any 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. 2006 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 increments of~~  
21 ~~.05% and in the an amount of .25%, .5%, .75% or 1% not to exceed 2%~~  
22 ~~for general purposes and not to exceed 1% for special purposes which~~  
23 ~~amount shall be determined by the governing body of the city. Except as~~  
24 ~~otherwise provided by paragraph (2) of subsection (a) of K.S.A. 12-187,~~  
25 ~~and amendments thereto, the rate of any class D city retailers' sales tax~~  
26 ~~shall be fixed in the amount of .10%, .25%, .5%, .75%, 1%, 1.125%,~~  
27 ~~1.25%, 1.5% or 1.75%. For any retailers' sales tax imposed by a city for~~  
28 ~~special purposes, such city shall specify the purposes for which such tax~~  
29 ~~is imposed. All such special purpose retailers' sales taxes imposed by a~~  
30 ~~city shall expire after 10 years from the date such tax is first collected.~~  
31 The rate of any countywide retailers' sales tax shall be fixed in an amount  
32 of either .25%, .5%, .75% or 1% which amount shall be determined by  
33 the board of county commissioners, except that:

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



1 K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5% or  
2 1.75%; the board of county commissioners of Anderson, Barton, Jefferson  
3 or Ottawa county, for the purposes of paragraph (2) of subsection (b) of  
4 K.S.A. 12-187, and amendments thereto, may fix such rate at 2%; and  
5 the board of county commissioners of Marion county, for the purposes  
6 of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments  
7 thereto, may fix such rate at 2.5%;

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

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

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

20 (e) the board of county commissioners of Dickinson county, for the  
21 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-  
22 ments thereto, may fix such rate at 1.5%, and the board of county com-  
23 missioners of Miami county, for the purposes of paragraph (7) of subsec-  
24 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at  
25 1.25%, 1.5%, 1.75% or 2%;

26 (f) the board of county commissioners of Sherman county, for the  
27 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-  
28 ments thereto, may fix such rate at 2.25%;

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

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

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

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

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

- 1 (l) the board of county commissioners of Neosho county, for the pur-  
2 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-  
3 ments thereto, may fix such rate at 1.0% or 1.5%;
- 4 (m) the board of county commissioners of Saline county, for the pur-  
5 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-  
6 ments thereto, may fix such rate at up to 1.5%;
- 7 (n) the board of county commissioners of Harvey county, for the pur-  
8 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-  
9 ments thereto, may fix such rate at 2.0%; ~~and~~
- 10 (o) the board of county commissioners of Atchison county, for the  
11 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and amend-  
12 ments thereto, may fix such rate at a percentage which is equal to the  
13 sum of the rate allowed to be imposed by the board of county commis-  
14 sioners of Atchison county on the effective date of this act plus .25%; *and*
- 15 (p) *the board of county commissioners of Riley county, for the pur-*  
16 *pose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-*  
17 *ments thereto, may fix such rate at a percentage which is equal to the sum*  
18 *of the rate allowed to be imposed by the board of county commissioners*  
19 *of Riley county on July 1, 2007, plus up to 1%.*

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

33 Upon receipt of a certified copy of an ordinance or resolution author-  
34 izing the levy of a local retailers' sales tax, the director of taxation shall  
35 cause such taxes to be collected within or without the boundaries of such  
36 taxing subdivision at the same time and in the same manner provided for  
37 the collection of the state retailers' sales tax. Such copy shall be submitted  
38 to the director of taxation within 30 days after adoption of any such or-  
39 dinance or resolution. All moneys collected by the director of taxation  
40 under the provisions of this section shall be credited to a county and city  
41 retailers' sales tax fund which fund is hereby established in the state treas-  
42 ury. Any refund due on any county or city retailers' sales tax collected  
43 pursuant to this act shall be paid out of the sales tax refund fund and

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

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

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

32 Sec. 3. K.S.A. 2006 Supp. 12-192 is hereby amended to read as fol-  
33 lows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
34 (h), all revenue received by the director of taxation from a countywide  
35 retailers' sales tax shall be apportioned among the county and each city  
36 located in such county in the following manner: (1) One-half of all reve-  
37 nue received by the director of taxation shall be apportioned among the  
38 county and each city located in such county in the proportion that the  
39 total tangible property tax levies made in such county in the preceding  
40 year for all funds of each such governmental unit bear to the total of all  
41 such levies made in the preceding year, and (2)  $\frac{1}{2}$  of all revenue received  
42 by the director of taxation from such countywide retailers' sales tax shall  
43 be apportioned among the county and each city located in such county,

1 first to the county that portion of the revenue equal to the proportion  
2 that the population of the county residing in the unincorporated area of  
3 the county bears to the total population of the county, and second to the  
4 cities in the proportion that the population of each city bears to the total  
5 population of the county, except that no persons residing within the Fort  
6 Riley military reservation shall be included in the determination of the  
7 population of any city located within Riley county. All revenue appor-  
8 tioned to a county shall be paid to its county treasurer and shall be cred-  
9 ited to the general fund of the county.

10 (b) (1) As an alternative and in lieu of the apportionment formula  
11 provided in subsection (a), all revenue received by the director of taxation  
12 from a countywide retailers' sales tax imposed within Johnson county at  
13 the rate of .75% or 1% after the effective date of this act may be appor-  
14 tioned among the county and each city located in such county in the  
15 following manner: (A) The revenue received from the first .5% rate of  
16 tax shall be apportioned in the manner prescribed by subsection (a) and  
17 (B) the revenue received from the rate of tax exceeding .5% shall be  
18 apportioned as follows: (i) One-fourth shall be apportioned among the  
19 county and each city located in such county in the proportion that the  
20 total tangible property tax levies made in such county in the preceding  
21 year for all funds of each such governmental unit bear to the total of all  
22 such levies made in the preceding year and (ii) one-fourth shall be ap-  
23 portioned among the county and each city located in such county, first to  
24 the county that portion of the revenue equal to the proportion that the  
25 population of the county residing in the unincorporated area of the county  
26 bears to the total population of the county, and second to the cities in the  
27 proportion that the population of each city bears to the total population  
28 of the county and (iii) one-half shall be retained by the county for its sole  
29 use and benefit.

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

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

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

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

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

21 (d) (1) All revenue received from a countywide retailers’ sales tax  
22 imposed pursuant to paragraphs (2), (3)(C), (6), (7), (8), (9), (12), (14),  
23 (15), (16) ~~or~~, (17) *or* (18) of subsection (b) of K.S.A. 12-187, and amend-  
24 ments thereto, shall be remitted to and shall be retained by the county  
25 and expended only for the purpose for which the revenue received from  
26 the tax was pledged.

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

33 (e) All revenue apportioned to the several cities of the county shall  
34 be paid to the respective treasurers thereof and deposited in the general  
35 fund of the city. Whenever the territory of any city is located in two or  
36 more counties and any one or more of such counties do not levy a coun-  
37 tywide retailers’ sales tax, or whenever such counties do not levy coun-  
38 tywide retailers’ sales taxes at a uniform rate, the revenue received by  
39 such city from the proceeds of the countywide retailers’ sales tax, as an  
40 alternative to depositing the same in the general fund, may be used for  
41 the purpose of reducing the tax levies of such city upon the taxable tan-  
42 gible property located within the county levying such countywide retail-  
43 ers’ sales tax.

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

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

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

16 Sec. 4. K.S.A. 2006 Supp. 12-187, 12-187b, 12-189, 12-189f and 12-  
17 192 are hereby repealed.

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