

## HOUSE BILL No. 2823

By Committee on Taxation

2-11

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9 AN ACT concerning sales taxation; relating to countywide retailers' sales  
10 tax; Brown county; amending K.S.A. 2007 Supp. 12-187 and 12-189  
11 and repealing the existing sections.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2007 Supp. 12-187 is hereby amended to read as  
15 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
16 provisions of this act without the governing body of such city having first  
17 submitted such proposition to and having received the approval of a ma-  
18 jority of the electors of the city voting thereon at an election called and  
19 held therefor. The governing body of any city may submit the question  
20 of imposing a retailers' sales tax and the governing body shall be required  
21 to submit the question upon submission of a petition signed by electors  
22 of such city equal in number to not less than 10% of the electors of such  
23 city.

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

38 (2) The board of county commissioners of Anderson, Atchison, Bar-  
39 ton, *Brown*, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Franklin,  
40 Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho, Osage, Ot-  
41 tawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson and Wy-  
42 andotte counties may submit the question of imposing a countywide re-  
43 tailers' sales tax and pledging the revenue received therefrom for the

1 purpose of financing the construction or remodeling of a courthouse, jail,  
2 law enforcement center facility or other county administrative facility, to  
3 the electors at an election called and held thereon. The tax imposed pur-  
4 suant to this paragraph shall expire when sales tax sufficient to pay all of  
5 the costs incurred in the financing of such facility has been collected by  
6 retailers as determined by the secretary of revenue. Nothing in this par-  
7 agraph shall be construed to allow the rate of tax imposed by Butler,  
8 Chase, Cowley, Lyon, Montgomery, Neosho, Riley, Sumner or Wilson  
9 county pursuant to this paragraph to exceed or be imposed at any rate  
10 other than the rates prescribed in K.S.A. 12-189, and amendments  
11 thereto.

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

21 (B) The result of the election held on November 8, 1994, on the  
22 question submitted by the board of county commissioners of Ottawa  
23 county for the purpose of increasing its countywide retailers' sales tax by  
24 1% is hereby declared valid, and the revenue received therefrom by the  
25 county shall be expended solely for the purpose of financing the erection,  
26 construction and furnishing of a law enforcement center and jail facility.

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

42 (4) The board of county commissioners of Finney and Ford counties  
43 may submit the question of imposing a countywide retailers' sales tax at

1 the rate of .25% and pledging the revenue received therefrom for the  
2 purpose of financing all or any portion of the cost to be paid by Finney  
3 or Ford county for construction of highway projects identified as system  
4 enhancements under the provisions of paragraph (5) of subsection (b) of  
5 K.S.A. 68-2314, and amendments thereto, to the electors at an election  
6 called and held thereon. Such election shall be called and held in the  
7 manner provided by the general bond law. The tax imposed pursuant to  
8 this paragraph shall expire upon the payment of all costs authorized pur-  
9 suant to this paragraph in the financing of such highway projects. Nothing  
10 in this paragraph shall be construed to allow the rate of tax imposed by  
11 Finney or Ford county pursuant to this paragraph to exceed the maximum  
12 rate prescribed in K.S.A. 12-189, and amendments thereto. If any funds  
13 remain upon the payment of all costs authorized pursuant to this para-  
14 graph in the financing of such highway projects in Finney county, the  
15 state treasurer shall remit such funds to the treasurer of Finney county  
16 and upon receipt of such moneys shall be deposited to the credit of the  
17 county road and bridge fund. If any funds remain upon the payment of  
18 all costs authorized pursuant to this paragraph in the financing of such  
19 highway projects in Ford county, the state treasurer shall remit such funds  
20 to the treasurer of Ford county and upon receipt of such moneys shall  
21 be deposited to the credit of the county road and bridge fund.

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

43 (6) The board of county commissioners of Allen county may submit

1 the question of imposing a countywide retailers' sales tax at the rate of  
2 .5% and pledging the revenue received therefrom for the purpose of  
3 financing the costs of operation and construction of a solid waste disposal  
4 area or the modification of an existing landfill to comply with federal  
5 regulations to the electors at an election called and held thereon. The tax  
6 imposed pursuant to this paragraph shall expire upon the payment of all  
7 costs incurred in the financing of the project undertaken. Nothing in this  
8 paragraph shall be construed to allow the rate of tax imposed by Allen  
9 county pursuant to this paragraph to exceed or be imposed at any rate  
10 other than the rates prescribed in K.S.A. 12-189 and amendments  
11 thereto.

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

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

37 (9) The board of county commissioners of Cowley, Crawford, Russell  
38 and Woodson county may submit the question of imposing a countywide  
39 retailers' sales tax at the rate of .5% in the case of Crawford, Russell and  
40 Woodson county and at a rate of up to .25%, in the case of Cowley county  
41 and pledging the revenue received therefrom for the purpose of financing  
42 economic development initiatives or public infrastructure projects. The  
43 tax imposed pursuant to this paragraph shall expire after five years from

1 the date such tax is first collected.

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

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

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

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

29 (14) The board of county commissioners of Neosho county may sub-  
30 mit the question of imposing a countywide retailers' sales tax at the rate  
31 of .5% and pledging the revenue received therefrom for the purpose of  
32 financing the costs of roadway construction and improvement to the elec-  
33 tors at an election called and held thereon. The tax imposed pursuant to  
34 this paragraph shall expire upon payment of all costs authorized pursuant  
35 to this paragraph in the financing of such project.

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

43 (16) The board of county commissioners of Harvey county may sub-

1 mit the question of imposing a countywide retailers' sales tax at the rate  
2 of 1.0% and pledging the revenue received therefrom for the purpose of  
3 financing the costs of property tax relief, economic development initia-  
4 tives and public infrastructure improvements to the electors at an election  
5 called and held thereon.

6 (17) The board of county commissioners of Atchison county may sub-  
7 mit the question of imposing a countywide retailers' sales tax at the rate  
8 of .25% and pledging the revenue received therefrom for the purpose of  
9 financing the costs of construction and maintenance of sports and rec-  
10 reational facilities to the electors at an election called and held thereon.  
11 The tax imposed pursuant to this paragraph shall expire upon payment  
12 of all costs authorized in financing such facilities.

13 (18) The board of county commissioners of Wabaunsee county may  
14 submit the question of imposing a countywide retailers' sales tax at the  
15 rate of .5% and pledging the revenue received therefrom for the purpose  
16 of financing the costs of bridge and roadway construction and improve-  
17 ment to the electors at an election called and held thereon. The tax im-  
18 posed pursuant to this paragraph shall expire after 15 years from the date  
19 such tax is first collected.

20 (19) The board of county commissioners of Jefferson county may sub-  
21 mit the question of imposing a countywide retailers' sales tax at the rate  
22 of 1% and pledging the revenue received therefrom for the purpose of  
23 financing the costs of roadway construction and improvement to the elec-  
24 tors at an election called and held thereon. The tax imposed pursuant to  
25 this paragraph shall expire after six years from the date such tax is first  
26 collected. The countywide retailers' sales tax imposed pursuant to this  
27 paragraph may be extended or reenacted for additional six-year periods  
28 upon the board of county commissioners of Jefferson county submitting  
29 such question to the electors at an election called and held thereon for  
30 each additional six-year period as provided by law.

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

38 (21) The board of county commissioners of Johnson 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 the construction and operation costs of public safety projects,  
42 including, but not limited to, a jail, detention center, sheriff's resource  
43 center, crime lab or other county administrative or operational facility

1 dedicated to public safety, to the electors at an election called and held  
2 thereon. The tax imposed pursuant to this paragraph shall expire after 10  
3 years from the date such tax is first collected. The countywide retailers'  
4 sales tax imposed pursuant to this subsection may be extended or reen-  
5 acted for additional periods not exceeding 10 years upon the board of  
6 county commissioners of Johnson county submitting such question to the  
7 electors at an election called and held thereon for each additional ten-  
8 year period as provided by law.

9 (c) The boards of county commissioners of any two or more contig-  
10 uous counties, upon adoption of a joint resolution by such boards, may  
11 submit the question of imposing a retailers' sales tax within such counties  
12 to the electors of such counties at an election called and held thereon  
13 and such boards of any two or more contiguous counties shall be required  
14 to submit such question upon submission of a petition in each of such  
15 counties, signed by a number of electors of each of such counties where  
16 submitted equal in number to not less than 10% of the electors of each  
17 of such counties who voted at the last preceding general election for the  
18 office of secretary of state, or upon receiving resolutions requesting such  
19 an election passed by not less than  $\frac{2}{3}$  of the membership of the governing  
20 body of each of one or more cities within each of such counties which  
21 contains a population of not less than 25% of the entire population of  
22 each of such counties, or upon receiving resolutions requesting such an  
23 election passed by  $\frac{2}{3}$  of the membership of the governing body of each  
24 of one or more taxing subdivisions within each of such counties which  
25 levy not less than 25% of the property taxes levied by all taxing subdivi-  
26 sions within each of such counties.

27 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
28 2006, shall continue in effect until repealed in the manner provided  
29 herein for the adoption and approval of such tax or until repealed by the  
30 adoption of an ordinance for such repeal. Any countywide retailers' sales  
31 tax in the amount of .5% or 1% in effect on July 1, 1990, shall continue  
32 in effect until repealed in the manner provided herein for the adoption  
33 and approval of such tax.

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

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

7 (f) The sufficiency of the number of signers of any petition filed un-  
8 der this section shall be determined by the county election officer. Every  
9 election held under this act shall be conducted by the county election  
10 officer.

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

15 Sec. 2. K.S.A. 2007 Supp. 12-189 is hereby amended to read as fol-  
16 lows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
17 increments of .05% and in an amount not to exceed 2% for general pur-  
18 poses and not to exceed 1% for special purposes which shall be deter-  
19 mined by the governing body of the city. For any retailers' sales tax im-  
20 posed by a city for special purposes, such city shall specify the purposes  
21 for which such tax is imposed. All such special purpose retailers' sales  
22 taxes imposed by a city shall expire after 10 years from the date such tax  
23 is first collected. The rate of any countywide retailers' sales tax shall be  
24 fixed in an amount of either .25%, .5%, .75% or 1% which amount shall  
25 be determined by the board of county commissioners, except that:

26 (a) The board of county commissioners of *Brown or* Wabaunsee  
27 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-  
28 187, and amendments thereto, may fix such rate at 1.25%; the board of  
29 county commissioners of Osage or Reno county, for the purposes of par-  
30 agraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto,  
31 may fix such rate at 1.25% or 1.5%; the board of county commissioners  
32 of Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for  
33 the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
34 amendments thereto, may fix such rate at 1.5%, the board of county  
35 commissioners of Atchison county, for the purposes of paragraph (2) of  
36 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
37 rate at 1.5% or 1.75%; the board of county commissioners of Anderson,  
38 Barton, Jefferson or Ottawa county, for the purposes of paragraph (2) of  
39 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
40 rate at 2%; the board of county commissioners of Marion county, for the  
41 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-  
42 ments thereto, may fix such rate at 2.5%; and the board of county com-  
43 missioners of Franklin, Linn and Miami counties, for the purposes of



- 1 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments  
2 thereto, may fix such rate at a percentage which is equal to the sum of  
3 the rate allowed to be imposed by the respective board of county com-  
4 missioners on July 1, 2007, plus up to 1.0%;
- 5 (b) the board of county commissioners of Jackson county, for the  
6 purposes of paragraph (3) of subsection (b) of K.S.A. 12-187, and amend-  
7 ments thereto, may fix such rate at 2%;
- 8 (c) the boards of county commissioners of Finney and Ford counties,  
9 for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and  
10 amendments thereto, may fix such rate at .25%;
- 11 (d) the board of county commissioners of any county for the purposes  
12 of paragraph (5) of subsection (b) of K.S.A. 12-187, and amendments  
13 thereto, may fix such rate at a percentage which is equal to the sum of  
14 the rate allowed to be imposed by a board of county commissioners on  
15 the effective date of this act plus .25%, .5%, .75% or 1%, as the case  
16 requires;
- 17 (e) the board of county commissioners of Dickinson county, for the  
18 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-  
19 ments thereto, may fix such rate at 1.5%, and the board of county com-  
20 missioners of Miami county, for the purposes of paragraph (7) of subsec-  
21 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at  
22 1.25%, 1.5%, 1.75% or 2%;
- 23 (f) the board of county commissioners of Sherman county, for the  
24 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-  
25 ments thereto, may fix such rate at 2.25%;
- 26 (g) the board of county commissioners of Crawford or Russell county  
27 for the purposes of paragraph (9) of subsection (b) of K.S.A. 12-187, and  
28 amendments thereto, may fix such rate at 1.5%;
- 29 (h) the board of county commissioners of Franklin county, for the  
30 purposes of paragraph (10) of subsection (b) of K.S.A. 12-187, and  
31 amendments thereto, may fix such rate at 1.75%;
- 32 (i) the board of county commissioners of Douglas county, for the  
33 purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and  
34 amendments thereto, may fix such rate at 1.25%;
- 35 (j) the board of county commissioners of Jackson county, for the pur-  
36 poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,  
37 may fix such rate at 1.4%;
- 38 (k) the board of county commissioners of Sedgwick county, for the  
39 purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and  
40 amendments thereto, may fix such rate at 2%;
- 41 (l) the board of county commissioners of Neosho county, for the pur-  
42 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-  
43 ments thereto, may fix such rate at 1.0% or 1.5%;

- 1 (m) the board of county commissioners of Saline county, for the pur-  
2 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-  
3 ments thereto, may fix such rate at up to 1.5%;
- 4 (n) the board of county commissioners of Harvey county, for the pur-  
5 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-  
6 ments thereto, may fix such rate at 2.0%;
- 7 (o) the board of county commissioners of Atchison county, for the  
8 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and amend-  
9 ments thereto, may fix such rate at a percentage which is equal to the  
10 sum of the rate allowed to be imposed by the board of county commis-  
11 sioners of Atchison county on the effective date of this act plus .25%;
- 12 (p) the board of county commissioners of Wabaunsee county, for the  
13 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-  
14 ments thereto, may fix such rate at a percentage which is equal to the  
15 sum of the rate allowed to be imposed by the board of county commis-  
16 sioners of Wabaunsee county on July 1, 2007, plus .5%;
- 17 (q) the board of county commissioners of Jefferson county, for the  
18 purpose of paragraph (19) of subsection (b) of K.S.A. 12-187, and amend-  
19 ments thereto, may fix such rate at 2.0%;
- 20 (r) the board of county commissioners of Riley county, for the pur-  
21 pose of paragraph (20) of subsection (b) of K.S.A. 12-187, and amend-  
22 ments thereto, may fix such rate at a percentage which is equal to the  
23 sum of the rate allowed to be imposed by the board of county commis-  
24 sioners of Riley county on July 1, 2007, plus up to 1%; and
- 25 (s) the board of county commissioners of Johnson county for the pur-  
26 poses of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-  
27 ments thereto, may fix such rate at a percentage which is equal to the  
28 sum of the rate allowed to be imposed by the board of county commis-  
29 sioners of Johnson county on July 1, 2007, plus .25%.
- 30 Any county or city levying a retailers' sales tax is hereby prohibited  
31 from administering or collecting such tax locally, but shall utilize the serv-  
32 ices of the state department of revenue to administer, enforce and collect  
33 such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and  
34 amendments thereto, such tax shall be identical in its application, and  
35 exemptions therefrom, to the Kansas retailers' sales tax act and all laws  
36 and administrative rules and regulations of the state department of rev-  
37 enue relating to the Kansas retailers' sales tax shall apply to such local  
38 sales tax insofar as such laws and rules and regulations may be made  
39 applicable. The state director of taxation is hereby authorized to admin-  
40 ister, enforce and collect such local sales taxes and to adopt such rules  
41 and regulations as may be necessary for the efficient and effective ad-  
42 ministration and enforcement thereof.
- 43 Upon receipt of a certified copy of an ordinance or resolution author-

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

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

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

42 Sec. 3. K.S.A. 2007 Supp. 12-187 and 12-189 are hereby repealed.

43

1     Sec. 4. This act shall take effect and be in force from and after its  
2     publication in the statute book.