

HOUSE BILL No. 2930

By Committee on Taxation

2-21

9 AN ACT concerning sales taxation; relating to countywide retailers' sales
10 tax in Barton county; amending K.S.A. 2007 Supp. 12-187 and 12-189
11 and repealing the existing sections.
12

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, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Franklin, Jeffer-
40 son, Linn, Lyon, Marion, Miami, Montgomery, Neosho, Osage, Ottawa,
41 Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson and Wyandotte
42 counties may submit the question of imposing a countywide retailers' sales
43 tax and pledging the revenue received therefrom for the purpose of fi-

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

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

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

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

41 (4) The board of county commissioners of Finney and Ford counties
42 may submit the question of imposing a countywide retailers' sales tax at
43 the rate of .25% and pledging the revenue received therefrom for the

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

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

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

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

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

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

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

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

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

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

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

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

42 (16) The board of county commissioners of Harvey county may sub-
43 mit the question of imposing a countywide retailers' sales tax at the rate

1 of 1.0% and pledging the revenue received therefrom for the purpose of
2 financing the costs of property tax relief, economic development initia-
3 tives and public infrastructure improvements to the electors at an election
4 called and held thereon.

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

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

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

30 (20) 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
33 of financing the costs of bridge and roadway construction and improve-
34 ment to the electors at an election called and held thereon. The tax im-
35 posed pursuant to this paragraph shall expire after five years from the
36 date such tax is first collected.

37 (21) The board of county commissioners of Johnson county may sub-
38 mit the question of imposing a countywide retailers' sales tax at the rate
39 of .25% and pledging the revenue received therefrom for the purpose of
40 financing the construction and operation costs of public safety projects,
41 including, but not limited to, a jail, detention center, sheriff's resource
42 center, crime lab or other county administrative or operational facility
43 dedicated to public safety, to the electors at an election called and held

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

8 (22) *The board of county commissioners of Barton county may submit*
9 *the question of imposing a countywide retailers' sales tax at the rate of*
10 *.5% and pledging the revenue received therefrom for the purpose of fi-*
11 *nanancing the costs of roadway and bridge construction and improvement*
12 *and infrastructure development and improvement to the electors at an*
13 *election called and held thereon. The tax imposed pursuant to this para-*
14 *graph shall expire after 10 years from the date such tax is first collected.*

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

33 (d) Any city retailers' sales tax being levied by a city prior to July 1,
34 2006, shall continue in effect until repealed in the manner provided
35 herein for the adoption and approval of such tax or until repealed by the
36 adoption of an ordinance for such repeal. Any countywide retailers' sales
37 tax in the amount of .5% or 1% in effect on July 1, 1990, shall continue
38 in effect until repealed in the manner provided herein for the adoption
39 and approval of such tax.

40 (e) Any city or county proposing to adopt a retailers' sales tax shall
41 give notice of its intention to submit such proposition for approval by the
42 electors in the manner required by K.S.A. 10-120, and amendments
43 thereto. The notices shall state the time of the election and the rate and

1 effective date of the proposed tax. If a majority of the electors voting
2 thereon at such election fail to approve the proposition, such proposition
3 may be resubmitted under the conditions and in the manner provided in
4 this act for submission of the proposition. If a majority of the electors
5 voting thereon at such election shall approve the levying of such tax, the
6 governing body of any such city or county shall provide by ordinance or
7 resolution, as the case may be, for the levy of the tax. Any repeal of such
8 tax or any reduction or increase in the rate thereof, within the limits
9 prescribed by K.S.A. 12-189, and amendments thereto, shall be accom-
10 plished in the manner provided herein for the adoption and approval of
11 such tax except that the repeal of any such city retailers' sales tax may be
12 accomplished by the adoption of an ordinance so providing.

13 (f) The sufficiency of the number of signers of any petition filed un-
14 der this section shall be determined by the county election officer. Every
15 election held under this act shall be conducted by the county election
16 officer.

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

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

32 (a) The board of county commissioners of Wabaunsee county, for the
33 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-
34 ments thereto, may fix such rate at 1.25%; the board of county commis-
35 sioners of Osage or Reno 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 1.25% or 1.5%; the board of county commissioners of Cherokee,
38 Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes
39 of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments
40 thereto, may fix such rate at 1.5%, the board of county commissioners of
41 Atchison county, for the purposes of paragraph (2) of subsection (b) of
42 K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5% or
43 1.75%; the board of county commissioners of Anderson, Barton, Jefferson

1 or Ottawa county, for the purposes of paragraph (2) of subsection (b) of
2 K.S.A. 12-187, and amendments thereto, may fix such rate at 2%; the
3 board of county commissioners of Marion county, for the purposes of
4 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments
5 thereto, may fix such rate at 2.5%; and the board of county commissioners
6 of Franklin, Linn and Miami counties, for the purposes of paragraph (2)
7 of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
8 rate at a percentage which is equal to the sum of the rate allowed to be
9 imposed by the respective board of county commissioners on July 1, 2007,
10 plus up to 1.0%;

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

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

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

23 (e) the board of county commissioners of Dickinson county, for the
24 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-
25 ments thereto, may fix such rate at 1.5%, and the board of county com-
26 missioners of Miami county, for the purposes of paragraph (7) of subsec-
27 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at
28 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

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

- 1 (k) the board of county commissioners of Sedgwick county, for the
2 purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and
3 amendments thereto, may fix such rate at 2%;
- 4 (l) the board of county commissioners of Neosho county, for the pur-
5 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-
6 ments thereto, may fix such rate at 1.0% or 1.5%;
- 7 (m) the board of county commissioners of Saline county, for the pur-
8 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-
9 ments thereto, may fix such rate at up to 1.5%;
- 10 (n) the board of county commissioners of Harvey county, for the pur-
11 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-
12 ments thereto, may fix such rate at 2.0%;
- 13 (o) the board of county commissioners of Atchison county, for the
14 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and amend-
15 ments thereto, may fix such rate at a percentage which is equal to the
16 sum of the rate allowed to be imposed by the board of county commis-
17 sioners of Atchison county on the effective date of this act plus .25%;
- 18 (p) the board of county commissioners of Wabaunsee county, for the
19 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-
20 ments thereto, may fix such rate at a percentage which is equal to the
21 sum of the rate allowed to be imposed by the board of county commis-
22 sioners of Wabaunsee county on July 1, 2007, plus .5%;
- 23 (q) the board of county commissioners of Jefferson county, for the
24 purpose of paragraph (19) of subsection (b) of K.S.A. 12-187, and amend-
25 ments thereto, may fix such rate at 2.0%;
- 26 (r) the board of county commissioners of Riley county, for the pur-
27 pose of paragraph (20) of subsection (b) of K.S.A. 12-187, and amend-
28 ments thereto, may fix such rate at a percentage which is equal to the
29 sum of the rate allowed to be imposed by the board of county commis-
30 sioners of Riley county on July 1, 2007, plus up to 1%; ~~and~~
- 31 (s) the board of county commissioners of Johnson county for the pur-
32 poses of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-
33 ments thereto, may fix such rate at a percentage which is equal to the
34 sum of the rate allowed to be imposed by the board of county commis-
35 sioners of Johnson county on July 1, 2007, plus .25%; *and*
- 36 (t) *the board of county commissioners of Barton county, for the pur-*
37 *poses of paragraph (22) of subsection (b) of K.S.A. 12-187, and amend-*
38 *ments thereto, may fix such rate at 1.5%.*
- 39 Any county or city levying a retailers' sales tax is hereby prohibited
40 from administering or collecting such tax locally, but shall utilize the serv-
41 ices of the state department of revenue to administer, enforce and collect
42 such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and
43 amendments thereto, such tax shall be identical in its application, and

1 exemptions therefrom, to the Kansas retailers' sales tax act and all laws
2 and administrative rules and regulations of the state department of rev-
3 enue relating to the Kansas retailers' sales tax shall apply to such local
4 sales tax insofar as such laws and rules and regulations may be made
5 applicable. The state director of taxation is hereby authorized to admin-
6 ister, enforce and collect such local sales taxes and to adopt such rules
7 and regulations as may be necessary for the efficient and effective ad-
8 ministration and enforcement thereof.

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

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

31 The director of taxation shall provide, upon request by a city or county
32 clerk or treasurer or finance officer of any city or county levying a local
33 retailers' sales tax, monthly reports identifying each retailer doing busi-
34 ness in such city or county or making taxable sales sourced to such city
35 or county, setting forth the tax liability and the amount of such tax re-
36 mitted by each retailer during the preceding month and identifying each
37 business location maintained by the retailer and such retailer's sales or
38 use tax registration or account number. Such report shall be made avail-
39 able to the clerk or treasurer or finance officer of such city or county
40 within a reasonable time after it has been requested from the director of
41 taxation. The director of taxation shall be allowed to assess a reasonable
42 fee for the issuance of such report. Information received by any city or
43 county pursuant to this section shall be confidential, and it shall be un-

1 lawful for any officer or employee of such city or county to divulge any
2 such information in any manner. Any violation of this paragraph by a city
3 or county officer or employee is a class A misdemeanor, and such officer
4 or employee shall be dismissed from office. Reports of violations of this
5 paragraph shall be investigated by the attorney general. The district at-
6 torney or county attorney and the attorney general shall have authority
7 to prosecute violations of this paragraph.
8 Sec. 3. K.S.A. 2007 Supp. 12-187 and 12-189 are hereby repealed.
9 Sec. 4. This act shall take effect and be in force from and after its
10 publication in the statute book.