

## HOUSE BILL No. 2941

By Committee on Taxation

2-26

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9 AN ACT concerning sales taxation; relating to countywide retailers' sales  
10 tax; Jefferson county; amending K.S.A. 2007 Supp. 12-187, 12-189 and  
11 12-192 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, 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 Jefferson 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 purpose of*  
11 *financing the costs of the county's obligation as participating employer to*  
12 *make employer contributions and other required contributions to the Kan-*  
13 *sas public employees retirement system for eligible employees of the*  
14 *county who are members of the Kansas police and firemen's retirement*  
15 *system, to the electors at an election called and held thereon. The tax*  
16 *imposed pursuant to this paragraph shall expire upon payment of all costs*  
17 *authorized in financing such purpose.*

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

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37 2006, shall continue in effect until repealed in the manner provided  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

43 (e) Any city or county proposing to adopt a retailers' sales tax shall

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

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

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

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

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



1 Atchison 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 1.5% or  
3 1.75%; the board of county commissioners of Anderson, Barton, Jefferson  
4 or Ottawa county, for the purposes of paragraph (2) of subsection (b) of  
5 K.S.A. 12-187, and amendments thereto, may fix such rate at 2%; the  
6 board of county commissioners of Marion county, for the purposes of  
7 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments  
8 thereto, may fix such rate at 2.5%; and the board of county commissioners  
9 of Franklin, Linn and Miami counties, for the purposes of paragraph (2)  
10 of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
11 rate at a percentage which is equal to the sum of the rate allowed to be  
12 imposed by the respective board of county commissioners on July 1, 2007,  
13 plus up to 1.0%;

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

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

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

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

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

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

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

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

- 1 (j) the board of county commissioners of Jackson county, for the pur-  
2 poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,  
3 may fix such rate at 1.4%;
- 4 (k) the board of county commissioners of Sedgwick county, for the  
5 purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and  
6 amendments thereto, may fix such rate at 2%;
- 7 (l) the board of county commissioners of Neosho county, for the pur-  
8 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-  
9 ments thereto, may fix such rate at 1.0% or 1.5%;
- 10 (m) the board of county commissioners of Saline county, for the pur-  
11 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-  
12 ments thereto, may fix such rate at up to 1.5%;
- 13 (n) the board of county commissioners of Harvey county, for the pur-  
14 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-  
15 ments thereto, may fix such rate at 2.0%;
- 16 (o) the board of county commissioners of Atchison county, for the  
17 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and amend-  
18 ments thereto, may fix such rate at a percentage which is equal to the  
19 sum of the rate allowed to be imposed by the board of county commis-  
20 sioners of Atchison county on the effective date of this act plus .25%;
- 21 (p) the board of county commissioners of Wabaunsee county, for the  
22 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-  
23 ments thereto, may fix such rate at a percentage which is equal to the  
24 sum of the rate allowed to be imposed by the board of county commis-  
25 sioners of Wabaunsee county on July 1, 2007, plus .5%;
- 26 (q) the board of county commissioners of Jefferson county, for the  
27 purpose of ~~paragraph (19)~~ *paragraphs (19) and (22)* of subsection (b) of  
28 K.S.A. 12-187, and amendments thereto, may fix such rate at ~~2.0%~~ 2.25%;
- 29 (r) the board of county commissioners of Riley county, for the pur-  
30 pose of paragraph (20) of subsection (b) of K.S.A. 12-187, and amend-  
31 ments thereto, may fix such rate at a percentage which is equal to the  
32 sum of the rate allowed to be imposed by the board of county commis-  
33 sioners of Riley county on July 1, 2007, plus up to 1%; and
- 34 (s) the board of county commissioners of Johnson county for the pur-  
35 poses of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-  
36 ments thereto, may fix such rate at a percentage which is equal to the  
37 sum of the rate allowed to be imposed by the board of county commis-  
38 sioners of Johnson county on July 1, 2007, plus .25%.
- 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. 12-192 is hereby amended to read as fol-  
9 lows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
10 (h), all revenue received by the director of taxation from a countywide  
11 retailers' sales tax shall be apportioned among the county and each city  
12 located in such county in the following manner: (1) One-half of all reve-  
13 nue received by the director of taxation shall be apportioned among the  
14 county and each city located in such county in the proportion that the  
15 total tangible property tax levies made in such county in the preceding  
16 year for all funds of each such governmental unit bear to the total of all  
17 such levies made in the preceding year, and (2)  $\frac{1}{2}$  of all revenue received  
18 by the director of taxation from such countywide retailers' sales tax shall  
19 be apportioned among the county and each city located in such county,  
20 first to the county that portion of the revenue equal to the proportion  
21 that the population of the county residing in the unincorporated area of  
22 the county bears to the total population of the county, and second to the  
23 cities in the proportion that the population of each city bears to the total  
24 population of the county, except that no persons residing within the Fort  
25 Riley military reservation shall be included in the determination of the  
26 population of any city located within Riley county. All revenue appor-  
27 tioned to a county shall be paid to its county treasurer and shall be cred-  
28 ited to the general fund of the county.

29 (b) (1) In lieu of the apportionment formula provided in subsection  
30 (a), all revenue received by the director of taxation from a countywide  
31 retailers' sales tax imposed within Johnson county at the rate of .75%, 1%  
32 or 1.25% after July 1, 2007, shall be apportioned among the county and  
33 each city located in such county in the following manner: (A) The revenue  
34 received from the first .5% rate of tax shall be apportioned in the manner  
35 prescribed by subsection (a) and (B) the revenue received from the rate  
36 of tax exceeding .5% shall be apportioned as follows: (i) One-fourth shall  
37 be apportioned among the county and each city located in such county  
38 in the proportion that the total tangible property tax levies made in such  
39 county in the preceding year for all funds of each such governmental unit  
40 bear to the total of all such levies made in the preceding year and (ii)  
41 one-fourth shall be apportioned among the county and each city located  
42 in such county, first to the county that portion of the revenue equal to  
43 the proportion that the population of the county residing in the unincor-

1 porated area of the county bears to the total population of the county,  
2 and second to the cities in the proportion that the population of each city  
3 bears to the total population of the county and (iii) one-half shall be  
4 retained by the county for its sole use and benefit.

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

15 (3) In lieu of the apportionment formula provided in subsection (a),  
16 on and after the effective date of this act, all moneys received by the  
17 director of taxation from a countywide retailers' sales tax imposed within  
18 Phillips county pursuant to the election held on September 20, 2005, shall  
19 be remitted to and shall be retained by the county and expended only for  
20 the purpose for which the revenue received from the tax was pledged.

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

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

39 (d) (1) All revenue received from a countywide retailers' sales tax  
40 imposed pursuant to paragraphs (2), (3)(C), (6), (7), (8), (9), (12), (14),  
41 (15), (16), (17), (18), (19) ~~or~~, (20) *or* (22) of subsection (b) of K.S.A. 12-  
42 187, and amendments thereto, shall be remitted to and shall be retained  
43 by the county and expended only for the purpose for which the revenue

1 received from the tax was pledged.

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

8 (e) All revenue apportioned to the several cities of the county shall  
9 be paid to the respective treasurers thereof and deposited in the general  
10 fund of the city. Whenever the territory of any city is located in two or  
11 more counties and any one or more of such counties do not levy a coun-  
12 tywide retailers' sales tax, or whenever such counties do not levy coun-  
13 tywide retailers' sales taxes at a uniform rate, the revenue received by  
14 such city from the proceeds of the countywide retailers' sales tax, as an  
15 alternative to depositing the same in the general fund, may be used for  
16 the purpose of reducing the tax levies of such city upon the taxable tan-  
17 gible property located within the county levying such countywide retail-  
18 ers' sales tax.

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

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

26 (h) The provisions of subsections (a) and (b) for the apportionment  
27 of countywide retailers' sales tax shall not apply to any revenues received  
28 pursuant to a county or countywide retailers' sales tax levied or collected  
29 under K.S.A. 74-8929, and amendments thereto. All such revenue col-  
30 lected under K.S.A. 74-8929, and amendments thereto, shall be deposited  
31 into the redevelopment bond fund established by K.S.A. 74-8927, and  
32 amendments thereto, for the period of time set forth in K.S.A. 74-8927,  
33 and amendments thereto.

34 Sec. 4. K.S.A. 2007 Supp. 12-187, 12-189 and 12-192 are hereby  
35 repealed.

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