

SENATE BILL No. 436

By Legislative Educational Planning Committee

1-17

9 AN ACT concerning community colleges; providing districtwide retail-
10 ers' sales tax authority; procedure and requirements; protest petition.

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

13 Section 1. (a) The board of trustees of any community college may
14 adopt a resolution imposing a districtwide retailers' sales tax within the
15 taxing district of such community college for the purpose specified in
16 subsection (c). Such resolution shall be published once each week for two
17 consecutive weeks in the official newspaper of the county in which the
18 taxing district is located. The rate of any such tax shall not exceed .5%.
19 Such community college is prohibited from administering or collecting
20 such tax locally, but shall utilize the services of the state department of
21 revenue to administer, enforce and collect such tax. Such tax shall be
22 identical in its application and exemptions therefrom to the Kansas re-
23 tailers' sales tax act, and all laws and rules and regulations of the state
24 department of revenue relating to the Kansas retailers' sales tax act shall
25 apply to such tax insofar as the same may be made applicable.

26 (b) The secretary of revenue is authorized to administer, enforce and
27 collect the districtwide retailers' sales tax provided in this section and to
28 adopt such rules and regulations necessary for the efficient and effective
29 administration, enforcement and collection thereof. The state director of
30 taxation shall cause such taxes to be collected within the boundaries of
31 the taxing district at the same time and in the same manner provided for
32 the collection of the state retailers' sales tax. All moneys collected by the
33 director of taxation pursuant to the provisions of this section shall be
34 remitted to the state treasurer in accordance with the provisions of K.S.A.
35 75-4215, and amendments thereto. Upon receipt of each such remittance,
36 the state treasurer shall deposit the entire amount in the state treasury
37 to the credit of the community college retailers' sales tax fund, which
38 fund is hereby established in the state treasury. Any refund due on any
39 tax collected pursuant to this section shall be paid out of the sales tax
40 refund fund and reimbursement to such fund shall be made by the di-
41 rector of taxation from collections of the community college sales tax
42 revenue. All moneys collected pursuant to this section for such commu-
43 nity college shall be remitted at least quarterly by the state treasurer to

1 the treasurer of such community college.

2 (c) All revenue received by a community college from its retailers'
3 sales tax shall be used solely for the purpose of financing the costs of
4 property tax relief within the taxing district in direct relationship to
5 amounts collected pursuant to this section.

6 (d) If within 30 days of the final publication of a resolution adopted
7 pursuant to subsection (a), a petition signed by a number of electors of
8 the taxing district of the community college equal to not less than 5% of
9 the number of qualified electors of the taxing district shall be filed in the
10 office of the county election officer of the county in which the taxing
11 district is located demanding that such resolution be submitted to a vote
12 of the electors, it shall not take effect until submitted to and approved by
13 the qualified electors of the taxing district. Such election shall be noticed,
14 called and held in the manner provided by law for question submitted
15 elections. Such election may be conducted in accordance with the pro-
16 visions of the mail ballot election act. The proposition shall be: "Shall
17 _____ Community College be authorized to impose a districtwide
18 retailers' sales tax not to exceed .5% for purposes of financing the costs
19 of property tax relief by eliminating _____ mills of ad valorem property
20 taxes now levied on taxpayers owning property within the taxing district
21 of _____ Community College?"

22 (e) The provisions of K.S.A. 12-191, and amendments thereto, insofar
23 as may be made applicable, shall apply to sales subject to the tax imposed
24 pursuant to this section.

25 (f) The powers conferred by this section are for public uses or pur-
26 poses for which public money may be expended, and such powers shall
27 be in addition to any other power provided by law.

28 (g) As used in this section:

29 (1) "Community college" has the meaning ascribed thereto in K.S.A.
30 71-701, and amendments thereto.

31 (2) "Taxing district" means the taxing district of a community college.

32 (3) "Board of trustees" or "board" means the board of trustees of a
33 community college.

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