

Substitute for HOUSE BILL No. 2689

By Committee on Taxation

3-5

9 AN ACT concerning sales taxation; relating to countywide retailers' sales
10 tax; Pottawatomie and Kingman counties; amending K.S.A. 12-197 and
11 K.S.A. 2009 Supp. 12-187, as amended by section 1 of 2010 Senate
12 Substitute for House Bill No. 2353, 12-189, as amended by section 2
13 of 2010 Senate Substitute for House Bill No. 2353, and 12-192, as
14 amended by section 3 of 2010 Senate Substitute for House Bill No.
15 2353 and repealing the existing sections.
16

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

18 Section 1. K.S.A. 2009 Supp. 12-187, as amended by section 1 of
19 2010 Senate Substitute for House Bill No. 2353, is hereby amended to
20 read as follows: 12-187. (a) No city shall impose a retailers' sales tax under
21 the provisions of this act without the governing body of such city having
22 first submitted such proposition to and having received the approval of a
23 majority of the electors of the city voting thereon at an election called
24 and held therefor. The governing body of any city may submit the ques-
25 tion of imposing a retailers' sales tax and the governing body shall be
26 required to submit the question upon submission of a petition signed by
27 electors of such city equal in number to not less than 10% of the electors
28 of such city.

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

43 (2) The board of county commissioners of Anderson, Atchison, Bar-

1 ton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Franklin,
2 Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho, Osage, Ot-
3 tawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson and Wy-
4 andotte counties may submit the question of imposing a countywide re-
5 tailers' sales tax and pledging the revenue received therefrom for the
6 purpose of financing the construction or remodeling of a courthouse, jail,
7 law enforcement center facility or other county administrative facility, to
8 the electors at an election called and held thereon. The tax imposed pur-
9 suant to this paragraph shall expire when sales tax sufficient to pay all of
10 the costs incurred in the financing of such facility has been collected by
11 retailers as determined by the secretary of revenue. Nothing in this par-
12 agraph shall be construed to allow the rate of tax imposed by Butler,
13 Chase, Cowley, Lyon, Montgomery, Neosho, Riley, Sumner or Wilson
14 county pursuant to this paragraph to exceed or be imposed at any rate
15 other than the rates prescribed in K.S.A. 12-189, and amendments
16 thereto.

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

26 (B) The result of the election held on November 8, 1994, on the
27 question submitted by the board of county commissioners of Ottawa
28 county for the purpose of increasing its countywide retailers' sales tax by
29 1% is hereby declared valid, and the revenue received therefrom by the
30 county shall be expended solely for the purpose of financing the erection,
31 construction and furnishing of a law enforcement center and jail facility.

32 (C) Except as otherwise provided in this paragraph, the result of the
33 election held on November 2, 2004, on the question submitted by the
34 board of county commissioners of Sedgwick county for the purpose of
35 increasing its countywide retailers' sales tax by 1% is hereby declared
36 valid, and the revenue received therefrom by the county shall be used
37 only to pay the costs of: (i) Acquisition of a site and constructing and
38 equipping thereon a new regional events center, associated parking and
39 infrastructure improvements and related appurtenances thereto, to be
40 located in the downtown area of the city of Wichita, Kansas, (the "down-
41 town arena"); (ii) design for the Kansas coliseum complex and construc-
42 tion of improvements to the pavilions; and (iii) establishing an operating
43 and maintenance reserve for the downtown arena and the Kansas coli-

1 seum complex. The tax imposed pursuant to this paragraph shall com-
2 mence on July 1, 2005, and shall terminate not later than 30 months after
3 the commencement thereof.

4 (D) Except as otherwise provided in this paragraph, the result of the
5 election held on August 5, 2008, on the question submitted by the board
6 of county commissioners of Lyon county for the purpose of increasing its
7 countywide retailers' sales tax by 1% is hereby declared valid, and the
8 revenue received therefrom by the county shall be expended for the pur-
9 poses of *ad valorem* tax reduction and capital outlay. The tax imposed
10 pursuant to this paragraph shall terminate not later than five years after
11 the commencement thereof.

12 (E) Except as otherwise provided in this paragraph, the result of the
13 election held on August 5, 2008, on the question submitted by the board
14 of county commissioners of Rawlins county for the purpose of increasing
15 its countywide retailers' sales tax by .75% is hereby declared valid, and
16 the revenue received therefrom by the county shall be expended for the
17 purposes of financing the costs of a swimming pool. The tax imposed
18 pursuant to this paragraph shall terminate not later than 15 years after
19 the commencement thereof or upon payment of all costs authorized pur-
20 suant to this paragraph in the financing of such project.

21 (F) The result of the election held on December 1, 2009, on the
22 question submitted by the board of county commissioners of Chautauqua
23 county for the purpose of increasing its countywide retailers' sales tax by
24 1% is hereby declared valid, and the revenue received from such tax by
25 the county shall be expended for the purposes of financing the costs of
26 constructing, furnishing and equipping a county jail and law enforcement
27 center and necessary improvements appurtenant to such jail and law en-
28 forcement center. Any tax imposed pursuant to authority granted in this
29 paragraph shall terminate upon payment of all costs authorized pursuant
30 to this paragraph incurred in the financing of the project described in this
31 paragraph.

32 (4) The board of county commissioners of Finney and Ford counties
33 may submit the question of imposing a countywide retailers' sales tax at
34 the rate of .25% and pledging the revenue received therefrom for the
35 purpose of financing all or any portion of the cost to be paid by Finney
36 or Ford county for construction of highway projects identified as system
37 enhancements under the provisions of paragraph (5) of subsection (b) of
38 K.S.A. 68-2314, and amendments thereto, to the electors at an election
39 called and held thereon. Such election shall be called and held in the
40 manner provided by the general bond law. The tax imposed pursuant to
41 this paragraph shall expire upon the payment of all costs authorized pur-
42 suant to this paragraph in the financing of such highway projects. Nothing
43 in this paragraph shall be construed to allow the rate of tax imposed by

1 Finney or Ford county pursuant to this paragraph to exceed the maximum
2 rate prescribed in K.S.A. 12-189, and amendments thereto. If any funds
3 remain upon the payment of all costs authorized pursuant to this para-
4 graph in the financing of such highway projects in Finney county, the
5 state treasurer shall remit such funds to the treasurer of Finney county
6 and upon receipt of such moneys shall be deposited to the credit of the
7 county road and bridge fund. If any funds remain upon the payment of
8 all costs authorized pursuant to this paragraph in the financing of such
9 highway projects in Ford county, the state treasurer shall remit such funds
10 to the treasurer of Ford county and upon receipt of such moneys shall
11 be deposited to the credit of the county road and bridge fund.

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

33 (6) The board of county commissioners of Allen county may submit
34 the question of imposing a countywide retailers' sales tax at the rate of
35 .5% and pledging the revenue received therefrom for the purpose of
36 financing the costs of operation and construction of a solid waste disposal
37 area or the modification of an existing landfill to comply with federal
38 regulations to the electors at an election called and held thereon. The tax
39 imposed pursuant to this paragraph shall expire upon the payment of all
40 costs incurred in the financing of the project undertaken. Nothing in this
41 paragraph shall be construed to allow the rate of tax imposed by Allen
42 county pursuant to this paragraph to exceed or be imposed at any rate
43 other than the rates prescribed in K.S.A. 12-189 and amendments

1 thereto.

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

20 (8) The board of county commissioners of Sherman 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 street and roadway improvements to the electors
24 at an election called and held thereon. The tax imposed pursuant to this
25 paragraph shall expire upon payment of all costs authorized pursuant to
26 this paragraph in the financing of such project.

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

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

41 (11) The board of county commissioners of Douglas county may sub-
42 mit the question of imposing a countywide retailers' sales tax at the rate
43 of .25% and pledging the revenue received therefrom for the purposes

1 of preservation, access and management of open space, and for industrial
2 and business park related economic development.

3 (12) The board of county commissioners of Shawnee county may submit
4 the question of imposing a countywide retailers' sales tax at the rate
5 of .25% and pledging the revenue received therefrom to the city of To-
6 peka for the purpose of financing the costs of rebuilding the Topeka
7 boulevard bridge and other public infrastructure improvements associ-
8 ated with such project to the electors at an election called and held
9 thereon. The tax imposed pursuant to this paragraph shall expire upon
10 payment of all costs authorized in financing such project.

11 (13) The board of county commissioners of Jackson county may submit
12 the question of imposing a countywide retailers' sales tax at a rate of
13 .4% and pledging the revenue received therefrom as follows: 50% of such
14 revenues for the purpose of financing for economic development initia-
15 tives; and 50% of such revenues for the purpose of financing public in-
16 frastructure projects to the electors at an election called and held thereon.
17 The tax imposed pursuant to this paragraph shall expire after seven years
18 from the date such tax is first collected.

19 (14) The board of county commissioners of Neosho county may submit
20 the question of imposing a countywide retailers' sales tax at the rate
21 of .5% 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 upon payment of all costs authorized pursuant
25 to this paragraph in the financing of such project.

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

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

39 (17) The board of county commissioners of Atchison county may submit
40 the question of imposing a countywide retailers' sales tax at the rate
41 of .25% and pledging the revenue received therefrom for the purpose of
42 financing the costs of construction and maintenance of sports and rec-
43 reational facilities to the electors at an election called and held thereon.

1 The tax imposed pursuant to this paragraph shall expire upon payment
2 of all costs authorized in financing such facilities.

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

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

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

28 (21) The board of county commissioners of Johnson county may sub-
29 mit the question of imposing a countywide retailers' sales tax at the rate
30 of .25% and pledging the revenue received therefrom for the purpose of
31 financing the construction and operation costs of public safety projects,
32 including, but not limited to, a jail, detention center, sheriff's resource
33 center, crime lab or other county administrative or operational facility
34 dedicated to public safety, to the electors at an election called and held
35 thereon. The tax imposed pursuant to this paragraph shall expire after 10
36 years from the date such tax is first collected. The countywide retailers'
37 sales tax imposed pursuant to this subsection may be extended or reen-
38 acted for additional periods not exceeding 10 years upon the board of
39 county commissioners of Johnson county submitting such question to the
40 electors at an election called and held thereon for each additional ten-
41 year period as provided by law.

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

1 of up to 1% and pledging the revenue received therefrom for the purpose
2 of financing the costs of roadway construction and improvements to fed-
3 eral highways, the development of a new industrial park and other public
4 infrastructure improvements to the electors at an election called and held
5 thereon. The tax imposed pursuant to this paragraph shall expire upon
6 payment of all costs authorized pursuant to this paragraph in the financing
7 of such project or projects.

8 (23) The board of county commissioners of Butler county may submit
9 the question of imposing a countywide retailers' sales tax at the rate of
10 either .25%, .5%, .75% or 1% and pledging the revenue received there-
11 from for the purpose of financing the costs of public safety capital projects
12 or bridge and roadway construction projects, or both, to the electors at
13 an election called and held thereon. The tax imposed pursuant to this
14 paragraph shall expire upon payment of all costs authorized in financing
15 such projects.

16 (24) The board of county commissioners of Barton county may sub-
17 mit the question of imposing a countywide retailers' sales tax at the rate
18 of up to .5% and pledging the revenue received therefrom for the purpose
19 of financing the costs of roadway and bridge construction and improve-
20 ment and infrastructure development and improvement to the electors
21 at an election called and held thereon. The tax imposed pursuant to this
22 paragraph shall expire after 10 years from the date such tax is first
23 collected.

24 (25) The board of county commissioners of Jefferson county may sub-
25 mit the question of imposing a countywide retailers' sales tax at the rate
26 of .25% and pledging the revenue received therefrom for the purpose of
27 financing the costs of the county's obligation as participating employer to
28 make employer contributions and other required contributions to the
29 Kansas public employees retirement system for eligible employees of the
30 county who are members of the Kansas police and firemen's retirement
31 system, to the electors at an election called and held thereon. The tax
32 imposed pursuant to this paragraph shall expire upon payment of all costs
33 authorized in financing such purpose.

34 (26) *The board of county commissioners of Pottawatomie county may*
35 *submit the question of imposing a countywide retailers' sales tax at the*
36 *rate of up to .5% and pledging the revenue received therefrom for the*
37 *purpose of financing the costs of construction or remodeling of a court-*
38 *house, jail, law enforcement center facility or other county administrative*
39 *facility, or public infrastructure improvements, or both, to the electors at*
40 *an election called and held thereon. The tax imposed pursuant to this*
41 *paragraph shall expire upon payment of all costs authorized in financing*
42 *such project or projects.*

43 (27) *The board of county commissioners of Kingman county may sub-*

1 *mit the question of imposing a countywide retailers' sales tax at the rate*
2 *of .25%, .5%, .75% or 1% and pledging the revenue received therefrom*
3 *for the purpose of financing the costs of constructing and furnishing a law*
4 *enforcement center and jail facility and the costs of roadway and bridge*
5 *improvements to the electors at an election called and held thereon. The*
6 *tax imposed pursuant to this paragraph shall expire not later than 20*
7 *years from the date such tax is first collected.*

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

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

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

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

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

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

14 Sec. 2. K.S.A. 2009 Supp. 12-189, as amended by section 2 of 2010
15 Senate Substitute for House Bill No. 2353, is hereby amended to read as
16 follows: 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 not to exceed 1% and shall be fixed in increments of
25 .25%, and which amount shall be determined by the board of county
26 commissioners, except that:

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

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

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

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

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

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

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

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

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

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

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

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

- 1 (l) the board of county commissioners of Neosho county, for the pur-
2 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-
3 ments thereto, may fix such rate at 1.0% or 1.5%;
- 4 (m) the board of county commissioners of Saline county, for the pur-
5 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-
6 ments thereto, may fix such rate at up to 1.5%;
- 7 (n) the board of county commissioners of Harvey county, for the pur-
8 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-
9 ments thereto, may fix such rate at 2.0%;
- 10 (o) the board of county commissioners of Atchison county, for the
11 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and amend-
12 ments thereto, may fix such rate at a percentage which is equal to the
13 sum of the rate allowed to be imposed by the board of county commis-
14 sioners of Atchison county on the effective date of this act plus .25%;
- 15 (p) the board of county commissioners of Wabaunsee county, for the
16 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-
17 ments thereto, may fix such rate at a percentage which is equal to the
18 sum of the rate allowed to be imposed by the board of county commis-
19 sioners of Wabaunsee county on July 1, 2007, plus .5%;
- 20 (q) the board of county commissioners of Jefferson county, for the
21 purpose of paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187,
22 and amendments thereto, may fix such rate at 2.25%;
- 23 (r) the board of county commissioners of Riley county, for the pur-
24 pose of paragraph (20) of subsection (b) of K.S.A. 12-187, and amend-
25 ments thereto, may fix such rate at a percentage which is equal to the
26 sum of the rate allowed to be imposed by the board of county commis-
27 sioners of Riley county on July 1, 2007, plus up to 1%;
- 28 (s) the board of county commissioners of Johnson county for the pur-
29 poses of paragraph (21) of subsection (b) of K.S.A. 12-187, and amend-
30 ments thereto, may fix such rate at a percentage which is equal to the
31 sum of the rate allowed to be imposed by the board of county commis-
32 sioners of Johnson county on July 1, 2007, plus .25%;
- 33 (t) the board of county commissioners of Wilson county for the pur-
34 poses of paragraph (22) of subsection (b) of K.S.A. 12-187, and amend-
35 ments thereto, may fix such rate at up to 2%;
- 36 (u) the board of county commissioners of Butler county for the pur-
37 poses of paragraph (23) of subsection (b) of K.S.A. 12-187, and amend-
38 ments thereto, may fix such rate at a percentage which is equal to the
39 sum of the rate otherwise allowed pursuant to this section, plus .25%,
40 .5%, .75% or 1%;
- 41 (v) the board of county commissioners of Barton county, for the pur-
42 poses of paragraph (24) of subsection (b) of K.S.A. 12-187, and amend-
43 ments thereto, may fix such rate at up to 1.5%;

1 (w) the board of county commissioners of Lyon county, for the pur-
2 poses of paragraph (3)(D) of subsection (b) of K.S.A. 12-187, and amend-
3 ments thereto, may fix such rate at 1.5%;

4 (x) the board of county commissioners of Rawlins county, for the
5 purposes of paragraph (3)(E) of subsection (b) of K.S.A. 12-187, and
6 amendments thereto, may fix such rate at 1.75%; ~~and~~

7 (y) the board of county commissioners of Chautauqua county, for the
8 purposes of paragraph (3)(F) of subsection (b) of K.S.A. 12-187, and
9 amendments thereto, may fix such rate at 2.0%;

10 (z) *the board of county commissioners of Pottawatomie county, for*
11 *the purposes of subsection (26) of subsection (b) of K.S.A. 12-187, and*
12 *amendments thereto, may fix such rate at up to 1.5%; and*

13 (aa) *the board of county commissioners of Kingman county, for the*
14 *purposes of paragraph (27) 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 sum*
16 *of the rate otherwise allowed pursuant to this section, plus .25%, .5%,*
17 *.75%, or 1%.*

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

31 Upon receipt of a certified copy of an ordinance or resolution author-
32 izing the levy of a local retailers' sales tax, the director of taxation shall
33 cause such taxes to be collected within or without the boundaries of such
34 taxing subdivision at the same time and in the same manner provided for
35 the collection of the state retailers' sales tax. Such copy shall be submitted
36 to the director of taxation within 30 days after adoption of any such or-
37 dinance or resolution. All moneys collected by the director of taxation
38 under the provisions of this section shall be credited to a county and city
39 retailers' sales tax fund which fund is hereby established in the state treas-
40 ury, except that all moneys collected by the director of taxation pursuant
41 to the authority granted in paragraph (22) of subsection (b) of K.S.A. 12-
42 187, and amendments thereto, shall be credited to the Wilson county
43 capital improvements fund. Any refund due on any county or city retailers'

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

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

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

34 Sec. 3. K.S.A. 2009 Supp. 12-192, as amended by section 3 of 2010
35 Senate Substitute for House Bill No. 2353, is hereby amended to read as
36 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d)
37 or (h), all revenue received by the director of taxation from a countywide
38 retailers' sales tax shall be apportioned among the county and each city
39 located in such county in the following manner: (1) One-half of all reve-
40 nue received by the director of taxation shall be apportioned among the
41 county and each city located in such county in the proportion that the
42 total tangible property tax levies made in such county in the preceding
43 year for all funds of each such governmental unit bear to the total of all

1 such levies made in the preceding year, and (2) $\frac{1}{2}$ of all revenue received
2 by the director of taxation from such countywide retailers' sales tax shall
3 be apportioned among the county and each city located in such county,
4 first to the county that portion of the revenue equal to the proportion
5 that the population of the county residing in the unincorporated area of
6 the county bears to the total population of the county, and second to the
7 cities in the proportion that the population of each city bears to the total
8 population of the county, except that no persons residing within the Fort
9 Riley military reservation shall be included in the determination of the
10 population of any city located within Riley county. All revenue appor-
11 tioned to a county shall be paid to its county treasurer and shall be cred-
12 ited to the general fund of the county.

13 (b) (1) In lieu of the apportionment formula provided in subsection
14 (a), all revenue received by the director of taxation from a countywide
15 retailers' sales tax imposed within Johnson county at the rate of .75%, 1%
16 or 1.25% after July 1, 2007, shall be apportioned among the county and
17 each city located in such county in the following manner: (A) The revenue
18 received from the first .5% rate of tax shall be apportioned in the manner
19 prescribed by subsection (a) and (B) the revenue received from the rate
20 of tax exceeding .5% shall be apportioned as follows: (i) One-fourth shall
21 be apportioned among the county and each city located in such county
22 in the proportion that the total tangible property tax levies made in such
23 county in the preceding year for all funds of each such governmental unit
24 bear to the total of all such levies made in the preceding year and (ii)
25 one-fourth shall be apportioned among the county and each city located
26 in such county, first to the county that portion of the revenue equal to
27 the proportion that the population of the county residing in the unincor-
28 porated area of the county bears to the total population of the county,
29 and second to the cities in the proportion that the population of each city
30 bears to the total population of the county and (iii) one-half shall be
31 retained by the county for its sole use and benefit.

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

42 (3) In lieu of the apportionment formula provided in subsection (a),
43 on and after the effective date of this act, all moneys received by the

1 director of taxation from a countywide retailers' sales tax imposed within
2 Phillips county pursuant to the election held on September 20, 2005, shall
3 be remitted to and shall be retained by the county and expended only for
4 the purpose for which the revenue received from the tax was pledged.

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

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

23 (d) (1) All revenue received from a countywide retailers' sales tax
24 imposed pursuant to paragraphs (2), (3)(C), (3)(F), (6), (7), (8), (9), (12),
25 (14), (15), (16), (17), (18), (19), (20), (22), (23) ~~and~~ (25) and (27) of
26 subsection (b) of K.S.A. 12-187, and amendments thereto, shall be re-
27 mitted to and shall be retained by the county and expended only for the
28 purpose for which the revenue received from the tax was pledged.

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

35 (3) *All revenue received from a countywide retailers' sales tax im-
36 posed pursuant to paragraph (26) of subsection (b) of K.S.A. 12-187, and
37 amendments thereto, shall be remitted to and shall be retained by the
38 county and expended only for the purpose for which the revenue received
39 from the tax was pledged unless the question of imposing a countywide
40 retailers' sales tax authorized by paragraph (26) of subsection (b) of K.S.A.
41 12-187, and amendments thereto, includes the apportionment of revenue
42 prescribed in subsection (a).*

43 (e) All revenue apportioned to the several cities of the county shall

1 be paid to the respective treasurers thereof and deposited in the general
2 fund of the city. Whenever the territory of any city is located in two or
3 more counties and any one or more of such counties do not levy a coun-
4 tywide retailers' sales tax, or whenever such counties do not levy coun-
5 tywide retailers' sales taxes at a uniform rate, the revenue received by
6 such city from the proceeds of the countywide retailers' sales tax, as an
7 alternative to depositing the same in the general fund, may be used for
8 the purpose of reducing the tax levies of such city upon the taxable tan-
9 gible property located within the county levying such countywide retail-
10 ers' sales tax.

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

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

18 (h) The provisions of subsections (a) and (b) for the apportionment
19 of countywide retailers' sales tax shall not apply to any revenues received
20 pursuant to a county or countywide retailers' sales tax levied or collected
21 under K.S.A. 74-8929, and amendments thereto. All such revenue col-
22 lected under K.S.A. 74-8929, and amendments thereto, shall be deposited
23 into the redevelopment bond fund established by K.S.A. 74-8927, and
24 amendments thereto, for the period of time set forth in K.S.A. 74-8927,
25 and amendments thereto.

26 Sec. 4. K.S.A. 12-197 is hereby amended to read as follows: 12-197.
27 The governing body of any city or the board of commissioners of any
28 county which has adopted an ordinance or resolution submitting to the
29 electors of such city or county a proposition on the imposition of a re-
30 tailers' sales tax within such city or county in accordance with the provi-
31 sions of K.S.A. 12-187, *and amendments thereto*, and the governing body
32 of any city located within a county the electors of which are scheduled to
33 vote *or have voted* on the proposition of imposing a countywide retailers'
34 sales tax, may adopt an ordinance or resolution pledging the general pur-
35 poses proposed for the future use of all or a portion of the revenue to be
36 received from such tax if the ~~same~~ *proposition is or has been* approved
37 by the voters. Such ordinance or resolution shall be adopted in accordance
38 with the provisions and procedural requirements of K.S.A. 12-137 or
39 K.S.A. 19-117, *and amendments thereto*, and shall continue in effect for
40 the time specified therein unless the same is repealed or amended in
41 accordance with the provisions and procedural requirements of the ap-
42 propriate statute. *Any pledge of revenue to be received from such tax, or*
43 *obligations secured by such pledge, made or incurred under the provisions*

1 *of this section shall not be subject to the provisions of articles 10 and 11*
2 *of chapter 10 of the Kansas Statutes Annotated and K.S.A. 79-2925, and*
3 *amendments thereto.*

4 Sec. 5. K.S.A. 12-197 and K.S.A. 2009 Supp. 12-187, as amended by
5 section 1 of 2010 Senate Substitute for House Bill No. 2353, 12-189, as
6 amended by section 2 of 2010 Senate Substitute for House Bill No. 2353,
7 and 12-192, as amended by section 3 of 2010 Senate Substitute for House
8 Bill No. 2353, are hereby repealed.

9 Sec. 6. This act shall take effect and be in force from and after its
10 publication in the statute book.