

Approved March 30, 1988
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT & TAXATION

The meeting was called to order by Senator Fred A. Kerr at
Chairperson

11:00 a.m./~~p.m.~~ on March 29, 1988 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Tom Severn, Research
Chris Courtwright, Research
Don Hayward, Revisor's Office
Sue Pettet, Secretary to the Committee

Conferees appearing before the committee:

Tom Burgess, Affiliated Fitness Centers of Kansas, Inc.
Paul Coleman, Kansas Tobacco-Candy Distributors, Inc.
Mark Burghart, Department of Revenue
Glen Cogswell, Kansas American Cancer Society
Harley Duncan, Department of Revenue
Ernie Mosher, Kansas League of Municipalities

Chairman Kerr called the meeting to order and said the agenda would be to finish hearings on the sales tax bills (S.B. 738 and S.B. 655) and to hear and consider H.B. 2740, H.B. 2741 and H.B. 2743.

SENATE BILL 738

Tom Burgess testified. (Att. 1) He stated that the Fitness and Health clubs have enjoyed an exemption from sales tax for many years because members do not use facilities for entertainment or recreation as required under 79-3603-(n) which is the basis the Department of Revenue has used to impose the sales tax on Fitness Centers. He asked for an amendment that would state that working to improve, maintain, and sustain good physical condition is not entertaining or recreational. In response to a question, it was noted that this amendment was previously offered in the House.

SENATE BILL 655

Paul Coleman testified. (Att. 2) He stated that passage of S.B. 655 would alleviate many dilemmas and inequities, while at the same time providing benefits to the State. He said that currently vending machine operators are faced with a "catch-22" situation, in that it is not possible to pay sales tax through vending machines. He said that because vending machines are not able to take pennies, the vending machine operator has no choice but to pay the tax himself. He stated that the fiscal note is approximately \$1.2 million. He urged passage of the bill.

Mark Burghart testified. (Att. 3) He stated that the bill would exempt from sales tax all sales of tangible personal property, other than cigarettes, from the operation of any coin-operated device dispensing or providing such property. The bill would instead impose a tax at the rate of 4% on the net invoice cost to the vendor who would be deemed to be the ultimate consumer under the bill. The Department opposes the concept of S.B. 655.

Glen Cogswell testified. He stated that Kansas American Cancer Society is an affiliate of the American Cancer Society based in New York. He stated that they are currently being taxed on the informational materials distributed by them. He asked for an amendment that would exempt his organization from this "use tax" because they are a charitable organization.

HOUSE BILL 2740

Secretary Harley Duncan testified. (Att. 4) He stated that K.S.A. 79-3615(c) 79-3706(d) and 79-41a03(c) impose a 25% penalty on delinquent sales, compensating use and liquor excise taxes 30 days after the taxpayer has

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT & TAXATION,
room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~^{XX} on March 29, 1988

received notice from the Director of Taxation. The statutes do not prescribe the type of notice required. The bill proposes language comparable to that in the income tax penalty provisions and clarifies that the 25% penalty would be imposed 60 days after the return or tax was due. This would establish a date certain after which the penalty would be imposed. Senator Hayden moved to recommend H.B. 2740 favorably for passage Senator Mulich seconded. Motion carried.

HOUSE BILL 2741

Secretary Duncan testified. (Att. 5) He stated that H.B. 2741 addresses a problem the Department has by deleting language which requires the Director to first refuse to issue a registration certificate before imposing the duty upon the vendor to collect the sales tax. The Department would still be required to provide notice to the vendor. Senator Hayden moved to recommend H.B. 2741 favorably for passage. Senator Parrish seconded. Motion carried.

HOUSE BILL 2743

Secretary Duncan testified. (Att. 6) He stated that H.B. 2743 relates to the duties of apportioning the countywide retailers' sales tax among local units of government. It makes two changes:

1. Updates the statutory reference relating to the population figures used in apportioning such tax.
2. Changes current law to provide that the Secretary of Revenue rather than Director of Taxation, will apportion the tax, receive information from the counties and provide the required notice to counties of their prior year receipts.

Ernie Mosher testified. (Att. 7) He made several recommendations which are contained in the balloon he submitted. (See Att. 7)

Sen. Salisbury moved that the amendments (Att. 7) be adopted, (absent the crossed out "secretary of revenue" lines contained in the attachment.) Senator Mulich seconded. Motion carried.

Senator Allen moved to recommend H.B. 2743 favorably for passage as amended. Senator Mulich seconded. Motion carried.

Senator Hayden moved to adopt the minutes of the March 28 meeting. Senator Burke seconded. Motion carried.

Meeting adjourned.

Affiliated Fitness Centers of Kansas, Inc.

(913) 234-0566

Thomas M. Burgess
Director of Legislative Affairs

Suite 1100, Merchants Ntl. Tower
Topeka, Kansas 66612

March 28, 1988

Mr. Chairman and Members of the Committee:

I am Tom Burgess, representing Affiliated Fitness Centers of Kansas, Inc.

Affiliated Fitness Centers of Kansas is a group of figure and fitness organizations which provide a common narrowly defined service singularly focused upon developing and maintaining the health of the human body. These organizations sell memberships to individuals who are allowed for a fee to participate in their own carefully supervised and monitored program of physical training.

A member is authorized to use the counseling services of the organizations' staff and the various equipment on the premises all of which is designed and used to improve the health of the participating member. The programs are in many instances structured to improve the cardiovascular system, muscle development and individual stress management. The programs offered by these organizations do not provide recreational swimming, sports or related social activities such as dancing or card playing, but rather are unqualifiedly directed to pursue adult physical education, training and appropriate related exercise under the organization, regulation and monitoring by certified instructors. There are no facilities designed to provide handball, racquetball, basketball, swimming pools for activities other than exercise, or such similar sport pursuits. Minors are not encouraged to participate unless for specific fitness pursuit in conjunction with a participating parent. In an increasing number of instances individuals are being referred by licensed medical practitioners.

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3/29/88

Att. 1

Fitness and Health Clubs have enjoyed an exemption from sales tax for many years because members do not use facilities for entertainment or recreation as required under 79-3603-n the basis the Revenue department has used to impose the sales tax on Fitness Centers without Legislative action.

It is crystal clear to us and was apparently clear to others for many years that Fitness Centers without tennis courts, basketball, racquetball courts, etc., were not facilities for entertainment or recreation.

We would ask this committee to adopt an amendment to 79-3603-n which would make it clear to the Revenue Department that working strenuously to improve, maintain, sustain good physical conditioning is not entertaining or recreational.

We would appreciate very much your favorable consideration of this problem.

You have recently addressed a tax problem for the Y's which was created by an arbitrary interpretation of law contrary to a long-standing policy and we see our situation very similar. We are not asking for a refund of taxes already paid since the ruling was made but we are asking for the continued exemption that we have had for so many years prior to this arbitrary ruling. There really should be no noticeable fiscal note since Fitness Centers have been exempt.

This is actually a clarification of an existing exemption and not a new exemption.

Sincerely,



Thomas M. Burgess
Director of
Legislative Affairs

Paul D. Coleman - Executive Secretary

(913) 234-2416 or 235-3460 434 S.W. Topeka, Blvd. Topeka, Kansas 66603

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Junction City, Kansas

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Kansas City, Kansas

FRED STEVENS
Wichita, Kansas

SENATE BILL 655

MEMBERS OF THE KANSAS SENATE

ASSESSMENT AND TAXATION COMMITTEE

Senate Bill 655 was drafted, introduced, and is now before this body because of the nature of the vending industry and the mechanical restrictions of the hardware itself. Vending machines simply cannot collect pennies.

Passage of this Bill would alleviate certain dilemmas and inequities, while at the same time providing benefits to the State.

Currently, vending machine operators are faced with a "Catch-22" situation. In theory as well as by law, sales tax should be paid by the consumer of the goods. This is not possible for sales through vending machines, because of the aforementioned inability to collect pennies. Consequently, the vending machine operator has no choice but to pay the tax himself.

Secondly, the status quo puts vending machine operators at a competitive disadvantage with over the counter retailers. The following chart illustrates this point as well as the one made in the prior paragraph. The data was prepared by one of our members who does business in the Kansas City area, where county and city taxes can make the total sales tax rate 6%. Consider, for example, representative sales of three items.

SALE	TAX
.35	.02
.40	.03
.25	.02
1.00	.07

The conventional retailer pays only 6¢ on the total sales of \$1.00, profitting a cent. The vendor, on the other hand pays the 6¢ out of his pocket, for a "swing" of 7¢. Multiplied by the thousands of transactions, one can easily see the economics involved.

In the fiscal note on this bill prepared by the Department of Revenue, it is noted that the tax "...amount could be much more easily audited and verified. As a result, increased voluntary compliance to the sales tax statutes may occur." It would be easier and less time-consuming for the auditor to merely review invoices and apply the tax to that amount, rather than reviewing sales transactions from each machine and attempting to arrive at the total tax liability.

Finally, when the vendors experience a wholesale price increase in the products they sell, they are unable to pass the price increase on to their customers because of the machines' inability to collect pennies, and the customer resistance and competition that would prohibit a nickle increase. As a result, the state does not benefit from increased tax revenues until inflation causes the nickle increase. Passage of this bill would allow the state to immediately benefit from price increases at the wholesale level.

Respectfully submitted,

Paul D. Coleman

A & T

3/29/88



KANSAS DEPARTMENT OF REVENUE

Office of the Secretary

Robert B. Docking State Office Building

Topeka, Kansas 66612-1588

M E M O R A N D U M

To: The Honorable Fred Kerr, Chairman
Senate Committee on Assessment and Taxation

From: Harley T. Duncan, Secretary
Department of Revenue

Re: S.B. 655

Date: March 29, 1988

Thank you for the opportunity to appear and express certain concerns which the Department of Revenue has regarding the provisions of S.B. 655. The bill would exempt from the sales tax all sales of tangible personal property, other than cigarettes, from the operation of any coin-operated device dispensing or providing such property. The bill would instead impose a tax at the rate of 4% on the net invoice cost to the vendor who would be deemed to be the ultimate consumer under the bill. The Department opposes the concept embodied in S.B. 655.

The bill represents a radical departure from a long-standing policy to impose the sales tax on the gross receipts received from the sale of tangible personal property. Gross receipts would include the total cost of the tangible personal property and would specifically include freight and transportation charges. The gross receipts concept was developed to prevent the taxpayer from being able to manipulate the taxable amount of the sale. The gross receipts concept also significantly lessens the burden of verifying the taxable amount by the Department. Although no definition of net invoice cost is provided in the bill, it is apparent that the taxable amount will be less than that of the gross receipts from the sale from such coin operated devices. The difference between the gross receipts amount and the net invoice price would be attributable to various selling expenses as well as a profit margin for the retailer.

A number of cases have been decided which hold that a retailer disposing of goods by automatic vending machines is not to be excused from sales tax liability merely because it is to the retailer's advantage to use a different method of selling which will not permit the retailer to keep a proper record of sales or to make collections required by law. In Stevens Enterprises v. State Comm. of Revenue and Taxation, a 1956 decision of the Kansas Supreme Court, the Court held that the vendor was required to collect the tax on the gross receipts from vending machine sales despite the fact that the amount of a single sale was so small that the vendor had no effective means of collecting the tax from the consumer.

The Honorable Fred Kerr
March 29, 1988
Page 2

The Department estimates that enactment of S.B. 655 would decrease revenues to the state general fund in the range of \$1.2 million to \$1.59 million in FY 89. These figures were arrived at by utilizing information provided by the U.S. Department of Commerce and making certain assumptions regarding the percentage of cigarette sales to the total vending machine sales in the state.

Thank you for the opportunity to address the committee. I would be happy to respond to any questions you might have.



KANSAS DEPARTMENT OF REVENUE

Office of the Secretary

Robert B. Docking State Office Building

Topeka, Kansas 66612-1588

M E M O R A N D U M

To: The Honorable Fred Kerr, Chairman
House Committee on Taxation

From: Harley T. Duncan, Secretary
Kansas Department of Revenue

Re: House Bill No. 2740, as amended

Date: March 29, 1988

K.S.A. 79-3615(c), 79-3706(d) and 79-41a03(c) impose a 25 percent penalty on delinquent sales, compensating use and liquor excise taxes 30 days after the taxpayer has received notice from the Director of Taxation. The statutes do not prescribe the type of notice required. There have been questions raised whether a non-filer notice is sufficient to trigger the penalty or whether the taxpayer must be notified of the precise amount of the delinquent tax.

The proposed amendment adopts language comparable to that in the income tax penalty provisions and clarifies that the 25% penalty would be imposed 60 days after the return or tax was due. This amendment would establish a date certain after which the penalty would be imposed. It should enhance voluntary compliance by taxpayers as well as insure that all delinquent taxpayers are treated uniformly.

General Information (913) 296-3909

Office of the Secretary (913) 296-3041 • Legal Services Bureau (913) 296-2381

Audit Services Bureau (913) 296-7719 • Planning & Research Services Bureau (913) 296-3081

Administrative Services Bureau (913) 296-2331 • Personnel Services Bureau (913) 296-3077

— A & T

3/29/88

Att. 4



KANSAS DEPARTMENT OF REVENUE

Office of the Secretary

Robert B. Docking State Office Building

Topeka, Kansas 66612-1588

M E M O R A N D U M

To: The Honorable Fred Kerr, Chairman
House Committee on Taxation

From: Harley T. Duncan, Secretary
Kansas Department of Revenue

Re: House Bill No. 2741

Date: March 29, 1988

House Bill No. 2741 was requested by the Department of Revenue to correct a flaw in K.S.A. 79-3604. Under that statute, the duty to collect and remit sales tax may be transferred from a retailer to the vendor of the retailer in certain situations. If there is a likelihood that the state will lose tax revenue because of (1) the turnover of independent contractors; (2) the lack of a fixed place of business; (3) the lack of adequate records, or (4) because the retailers are minors or transients, the Director of Taxation may refuse registration of the retailer and notify the vendor of the retailer that the vendor is responsible for collecting the tax.

The Kansas Court of Appeals has recently applied this provision in the context of a newspaper publisher and its carriers. In the case of News Publishing Company, the Court ruled that vendors would have the responsibility to collect the sales tax only if the vendor had in fact been notified by the Director that the Director had refused to issue registration certificates to the carriers. Therein lies the problem. It was impossible for the Director to refuse to issue registration certificates because no carrier had made application for a registration certificate. Since the Director had not refused registration, notice could not be given to the vendor as required by the statute. In light of the News Publishing decision, it is possible that multi-level distributor companies currently registered to collect and remit sales tax from sales made by in-state distributors could cease to collect the tax since the Director has not refused to issue a registration certificate.

H.B. 2741 corrects this problem by deleting the language which requires the Director to first refuse to issue a registration certificate before imposing the duty upon the vendor to collect the sales tax. The Department would still be required to provide notice to the vendor. We are confident that this change comports with the intent of the Legislature when it enacted the original language in K.S.A. 79-3604 in 1970.

General Information (913) 296-3909

Office of the Secretary (913) 296-3041 • Legal Services Bureau (913) 296-2381

Audit Services Bureau (913) 296-7719 • Planning & Research Services Bureau (913) 296-3081

Administrative Services Bureau (913) 296-2331 • Personnel Services Bureau (913) 296-3077

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3/29/88

Att. 5



KANSAS DEPARTMENT OF REVENUE

Office of the Secretary

Robert B. Docking State Office Building

Topeka, Kansas 66612-1588

M E M O R A N D U M

TO: The Honorable Fred Kerr, Chairman
House Committee on Taxation

FROM: Harley T. Duncan, Secretary
Department of Revenue

DATE: March 29, 1988

RE: House Bill No. 2743

Thank you for the opportunity to appear before you today on House Bill No. 2743.

House Bill No. 2743 relates to the duties of apportioning the countywide retailers' sales tax among local units of government. It makes two changes.

First, it updates the statutory reference relating to the population figures used in apportioning such tax. The law will now read that KSA 11-201 is the appropriate reference, rather than the outdated KSA 11-101 board of agriculture census.

Second, the bill changes current law to provide that the Secretary of Revenue, rather than the Director of Taxation, will apportion the tax, receive information from the counties and provide the required notice to counties of their prior year receipts. This will reduce the number of steps necessary for the Department to produce local unit checks and will eliminate the possibility of unnecessary delays.

The Department supports this legislation.

Thank you for the opportunity to appear before you. I would be glad to answer any questions.

General Information (913) 296-3909

Office of the Secretary (913) 296-3041 • Legal Services Bureau (913) 296-2381

Audit Services Bureau (913) 296-7719 • Planning & Research Services Bureau (913) 296-3081

Administrative Services Bureau (913) 296-2331 • Personnel Se

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3/29/88

Att. 6

Session of 1988

AMENDMENTS

EXPLANATION

HOUSE BILL No. 2743

By Committee on Taxation

2-2

0017 AN ACT concerning the apportionment of countywide local population and
 0018 sales tax; amending ~~K.S.A. 12-182~~ and K.S.A. 1987 Supp. 11-201 and
 0019 12-192 and repealing the existing sections: and K.S.A. 12-182.

0020 *Be it enacted by the Legislature of the State of Kansas:*

0021 Section 1. ~~K.S.A. 12-182 is hereby amended to read as fol-~~ K.S.A. 1987 Supp. 11-201 is hereby amended
 0022 ~~lows: 12-182. Whenever in any statute relating to cities now in~~ to read as follows:
 0023 ~~force, or hereafter enacted, the application of the statute is based~~
 0024 ~~upon the population of a city, the fact of the required population~~
 0025 ~~shall be determined from the annual enumeration of persons~~
 0026 ~~residing in such city as most recently published by the state~~
 0027 ~~board of agriculture under the provisions of K.S.A. 11-101 K.S.A.~~
 0028 ~~1987 Supp. 11-201 et seq., as amended and amendments thereto,~~
 0029 ~~except only as otherwise expressly provided by law.~~

Handwritten notes:
 1
 2
 11-201

Unnecessary, obsolete statute--see K.S.A. 11-201, below. The last Board of Agriculture census was published in 1979. K.S.A. 12-182 would be repealed by Section 3.

~~**11-201. Census or population figures, utilization in application of statutes, city and county population figures used in apportionment of countywide retailers' sales tax revenues.**~~ a) Except as otherwise provided in subsections (b) and (c), the most recent population figures available from the United States bureau of the census as certified to the secretary of state by the division of the budget on July 1 of each year shall be used for all purposes in the application of the statutes of this state. Whenever the use of ~~the~~ population figures or the census of the state board of agriculture is referred to or designated by a statute, such reference or designation shall be deemed to mean the population figures certified to the secretary of state pursuant to this section. The city and county population figures certified to the secretary of state pursuant to this section

3/29/88

A & T Mtg. Att. 7

shall be distributed by the division of the budget to the cities and counties of the state and to such other governmental entities as the division deems appropriate and shall be made available by the division upon request of any other person.

The population figures certified to the secretary of state pursuant to this section shall be disposed of in accordance with K.S.A. 75-3501 *et seq.*

(b) On July 1 of each year, the division of the budget shall distribute to the treasurer of ~~each county, a table showing the~~ total population of the county, the total population of the county residing outside the boundaries of any incorporated city and the population of each incorporated city within the county, using the most recent information which is available from the United States bureau of the census and which provides actual or estimated population figures for both cities and counties as of the same date. ~~The county treasurer shall use the table~~ as the basis for apportioning revenue from any countywide retailers' sales tax pursuant to K.S.A. 12-192 and amendments thereto.

[Johnson
[and to the secretary of revenue

In 1986 (Chapter 66) the intracounty distribution of countywide sales taxes was transferred from the county treasurer to the director of taxation. This statute was never amended to reflect that change. At present, no county treasurer is involved in this process. However, as shown on lines 65:85, the Johnson county treasurer could be involved in the future.

(c) Population figures established by the enumeration authorized under K.S.A. 1987 Supp. 11-204 to 11-208 shall be used only as a basis for the reapportionment of any state legislative districts, reapportionment of which is authorized pursuant to section 1 of article 10 of the constitution of the state of Kansas, in the year 1989.

[Such table
[be used

0030 Sec. 2. K.S.A. 1987 Supp. 12-192 is hereby amended to read
0031 as follows: 12-192. (a) Except as otherwise provided by subsec-
0032 tion (b) or (d), all revenue received by the ~~director of taxation~~
0033 from a countywide retailers' sales tax shall be apportioned
0034 among the county and each city located in such county in the
0035 following manner: (1) One-half of all revenue received by the
0036 ~~director of taxation~~ shall be apportioned among the county and
0037 each city located in such county in the proportion that the total
0038 tangible property tax levies made in such county in the preced-
0039 ing year for all funds of each such governmental unit bear to the
0040 total of all such levies made in the preceding year, and (2) except

[~~secretary of revenue~~

[~~secretary of revenue~~

These changes would make the bill consistent with the provisions of lines 111:112 and 117:118.

0041 as provided by paragraph (3), 1/2 of all revenue received by the
0042 ~~director of taxation~~ from such countywide retailers' sales tax shall [~~secretary~~ of revenue
0043 be apportioned among the county and each city located in such
0044 county, first to the county that portion of the revenue equal to the
0045 proportion that the population of the county residing in the
0046 unincorporated area of the county bears to the total population of
0047 the county, and second to the cities in the proportion that the
0048 population of each city bears to the total population of the
0049 county, except that no persons residing within the Fort Riley
0050 military reservation shall be included in the determination of the
0051 population of any city located within Riley county, or (3) one-half
0052 of all revenue received by the director of taxation from coun-
0053 tywide retailers' sales taxes levied in Geary county in any year
0054 shall be apportioned among the county and each city located in
0055 such county, first to the county that portion of the revenue equal
0056 to the proportion that the population of the county residing in the
0057 unincorporated area of the county less the population residing on
0058 a military reservation bears to the total population of the county
0059 less the population residing on a military reservation, and second
0060 to the cities in the proportion that the population of each city
0061 bears to the total population of the county less the population
0062 residing on a military reservation. All revenue apportioned to a
0063 county shall be paid to its county treasurer and shall be credited
0064 to the general fund of the county.

0065 (b) As an alternative and in lieu of the apportionment formula
0066 provided in subsection (a), all revenue received by the Johnson
0067 county treasurer from a countywide retailers' sales tax imposed
0068 at the rate of 1% after the effective date of this act may be
0069 apportioned among the county and each city located in such
0070 county in the following manner: (1) One-half of all such revenue
0071 shall be apportioned in the manner prescribed by subsection (a)
0072 and (2) one-half of all such revenue shall be apportioned as
0073 follows: (A) One-fourth shall be apportioned among the county
0074 and each city located in such county in the proportion that the
0075 total tangible property tax levies made in such county in the

0076 preceding year for all funds of each such governmental unit bear
0077 to the total of all such levies made in the preceding year and (B)
0078 one-fourth shall be apportioned among the county and each city
0079 located in such county, first to the county that portion of the
0080 revenue equal to the proportion that the population of the county
0081 residing in the unincorporated area of the county bears to the
0082 total population of the county, and second to the cities in the
0083 proportion that the population of each city bears to the total
0084 population of the county and (C) one-half shall be retained by the
0085 county for its sole use and benefit.

0086 (c) For purposes of subsections (a) and (b), the term "total
0087 tangible property tax levies" means the aggregate dollar amount
0088 of tax revenue derived from ad valorem tax levies applicable to
0089 all tangible property located within each such city or county. The
0090 ad valorem property tax levy of any county or city district entity
0091 or subdivision shall be included within this term if the levy of
0092 any such district entity or subdivision is applicable to all tangible
0093 property located within each such city or county.

0094 (d) All revenue received by any county treasurer from a
0095 countywide retailers' sales tax imposed pursuant to paragraph (2)
0096 of subsection (b) of K.S.A. 12-187, and amendments thereto, shall
0097 be retained by the county and expended only for the purpose for
0098 which the revenue received from the tax was pledged.

0099 (e) All revenue apportioned to the several cities of the county
0100 shall be paid to the respective treasurers thereof and deposited
0101 in the general fund of the city. Whenever the territory of any city
0102 is located in two or more counties and any one or more of such
0103 counties do not levy a countywide retailers' sales tax, or when-
0104 ever such counties do not levy countywide retailers' sales taxes
0105 at a uniform rate, the revenue received by such city from the
0106 proceeds of the countywide retailers' sales tax, as an alternative
0107 to depositing the same in the general fund, may be used for the
0108 purpose of reducing the tax levies of such city upon the taxable
0109 tangible property located within the county levying such coun-
0110 tywide retailers' sales tax.

0111 (f) Prior to March 1 of each year, the ~~director of taxation~~

0112 *secretary of revenue* shall advise each county treasurer of the
0113 revenue collected in such county from the state retailers' sales
0114 tax for the preceding calendar year.

0115 (g) Prior to December 31 of each year, the clerk of every
0116 county imposing a countywide retailers' sales tax shall provide
0117 such information deemed necessary by the ~~director of taxation~~
0118 *secretary of revenue* to apportion and remit revenue to the
0119 counties and cities pursuant to this section.

0120 Sec. 3. K.S.A. 12-182 and K.S.A. 1987 Supp. ~~12-192~~ are 11-201 and
0121 hereby repealed.

0122 Sec. 4. This act shall take effect and be in force from and
0123 after its publication in the statute book.