

HOUSE BILL No. 2125

By Committee on Taxation

Requested by Steve Kearney on behalf of Pawnee County

1-28

1 AN ACT concerning sales and compensating use tax; relating to city and
2 countywide retailers' sales tax; providing countywide retailers' sales tax
3 authority for Pawnee county for the purpose of healthcare services and
4 furnishing and equipping county-supported public safety operations;
5 amending K.S.A. 2024 Supp. 12-187, 12-189 and 12-192 and repealing
6 the existing sections.
7

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

9 Section 1. K.S.A. 2024 Supp. 12-187 is hereby amended to read as
10 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
11 provisions of this act without the governing body of such city having first
12 submitted such proposition to and having received the approval of a
13 majority of the electors of the city voting thereon at an election called and
14 held therefor. The governing body of any city may submit the question of
15 imposing a retailers' sales tax and the governing body shall be required to
16 submit the question upon submission of a petition signed by electors of
17 such city equal in number to not less than 10% of the electors of such city.

18 (b) (1) The board of county commissioners of any county may submit
19 the question of imposing a countywide retailers' sales tax to the electors at
20 an election called and held thereon, and any such board shall be required
21 to submit the question upon submission of a petition signed by electors of
22 such county equal in number to not less than 10% of the electors of such
23 county who voted at the last preceding general election for the office of
24 secretary of state, or upon receiving resolutions requesting such an election
25 passed by not less than $\frac{2}{3}$ of the membership of the governing body of
26 each of one or more cities within such county that contains a population of
27 not less than 25% of the entire population of the county, or upon receiving
28 resolutions requesting such an election passed by $\frac{2}{3}$ of the membership of
29 the governing body of each of one or more taxing subdivisions within such
30 county that levy not less than 25% of the property taxes levied by all
31 taxing subdivisions within the county.

32 (2) The board of county commissioners of Anderson, Atchison,
33 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
34 Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,
35 Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,

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

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

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

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

43 (D) Except as otherwise provided in this paragraph, the result of the

1 election held on August 5, 2008, on the question submitted by the board of
2 county commissioners of Lyon county for the purpose of increasing its
3 countywide retailers' sales tax by 1% is hereby declared valid, and the
4 revenue received therefrom by the county shall be expended for the
5 purposes of ad valorem tax reduction and capital outlay. The tax imposed
6 pursuant to this paragraph shall terminate not later than five years after the
7 commencement thereof.

8 (E) Except as otherwise provided in this paragraph, the result of the
9 election held on August 5, 2008, on the question submitted by the board of
10 county commissioners of Rawlins county for the purpose of increasing its
11 countywide retailers' sales tax by 0.75% is hereby declared valid, and the
12 revenue received therefrom by the county shall be expended for the
13 purposes of financing the costs of a swimming pool. The tax imposed
14 pursuant to this paragraph shall terminate not later than 15 years after the
15 commencement thereof or upon payment of all costs authorized pursuant
16 to this paragraph in the financing of such project.

17 (F) The result of the election held on December 1, 2009, on the
18 question submitted by the board of county commissioners of Chautauqua
19 county for the purpose of increasing its countywide retailers' sales tax by
20 1% is hereby declared valid, and the revenue received from such tax by the
21 county shall be expended for the purposes of financing the costs of
22 constructing, furnishing and equipping a county jail and law enforcement
23 center and necessary improvements appurtenant to such jail and law
24 enforcement center. Any tax imposed pursuant to authority granted in this
25 paragraph shall terminate upon payment of all costs authorized pursuant to
26 this paragraph incurred in the financing of the project described in this
27 paragraph.

28 (G) The result of the election held on April 7, 2015, on the question
29 submitted by the board of county commissioners of Bourbon county for
30 the purpose of increasing its retailers' sales tax by 0.4% is hereby declared
31 valid, and the revenue received therefrom by the county shall be expended
32 solely for the purpose of financing the costs of constructing, furnishing
33 and operating a courthouse, law enforcement center or jail facility
34 improvements. Any tax imposed pursuant to authority granted in this
35 paragraph shall terminate upon payment of all costs authorized pursuant to
36 this paragraph incurred in the financing of the project described in this
37 paragraph.

38 (H) The result of the election held on November 7, 2017, on the
39 question submitted by the board of county commissioners of Finney
40 county for the purpose of increasing its countywide retailers' sales tax by
41 0.3% is hereby declared valid, and the revenues of such tax shall be used
42 by Finney county and the city of Garden City, Kansas, as agreed in an
43 interlocal cooperation agreement between the city and county, and as

1 detailed in the ballot question approved by voters. The tax imposed
2 pursuant to this subparagraph shall be levied for a period of 15 years from
3 the date it is first levied.

4 (1) The result of the election held on November 3, 2020, on the
5 question submitted by the board of county commissioners of Cherokee
6 county for the purpose of increasing its retailers' sales tax by 0.5% is
7 hereby declared valid, and the revenue received therefrom by the county
8 shall be expended solely for the purpose of financing: (i) Ambulance
9 services within the county; (ii) renovations and maintenance of county
10 buildings and facilities; or (iii) any other projects within the county
11 deemed necessary by the governing body of Cherokee county. The tax
12 imposed pursuant to this subparagraph shall terminate prior to January 1,
13 2033.

14 (4) The board of county commissioners of Finney and Ford counties
15 may submit the question of imposing a countywide retailers' sales tax at
16 the rate of 0.25% and pledging the revenue received therefrom for the
17 purpose of financing all or any portion of the cost to be paid by Finney or
18 Ford county for construction of highway projects identified as system
19 enhancements under the provisions of K.S.A. 68-2314(b)(5), and
20 amendments thereto, to the electors at an election called and held thereon.
21 Such election shall be called and held in the manner provided by the
22 general bond law. The tax imposed pursuant to this paragraph shall expire
23 upon the payment of all costs authorized pursuant to this paragraph in the
24 financing of such highway projects. Nothing in this paragraph shall be
25 construed to allow the rate of tax imposed by Finney or Ford county
26 pursuant to this paragraph to exceed the maximum rate prescribed in
27 K.S.A. 12-189, and amendments thereto. If any funds remain upon the
28 payment of all costs authorized pursuant to this paragraph in the financing
29 of such highway projects in Finney county, the state treasurer shall remit
30 such funds to the treasurer of Finney county and upon receipt of such
31 moneys shall be deposited to the credit of the county road and bridge fund.
32 If any funds remain upon the payment of all costs authorized pursuant to
33 this paragraph in the financing of such highway projects in Ford county,
34 the state treasurer shall remit such funds to the treasurer of Ford county
35 and upon receipt of such moneys shall be deposited to the credit of the
36 county road and bridge fund.

37 (5) The board of county commissioners of any county may submit the
38 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
39 0.75% or 1% and pledging the revenue received therefrom for the purpose
40 of financing the provision of health care services, as enumerated in the
41 question, to the electors at an election called and held thereon. Whenever
42 any county imposes a tax pursuant to this paragraph, any tax imposed
43 pursuant to subsection (a)(2) by any city located in such county shall

1 expire upon the effective date of the imposition of the countywide tax, and
2 thereafter the state treasurer shall remit to each such city that portion of the
3 countywide tax revenue collected by retailers within such city as certified
4 by the director of taxation. The tax imposed pursuant to this paragraph
5 shall be deemed to be in addition to the rate limitations prescribed in
6 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health
7 care services shall include, but not be limited to, the following: Local
8 health departments, city or county hospitals, city or county nursing homes,
9 preventive health care services including immunizations, prenatal care and
10 the postponement of entry into nursing homes by home care services,
11 mental health services, indigent health care, physician or health care
12 worker recruitment, health education, emergency medical services, rural
13 health clinics, integration of health care services, home health services and
14 rural health networks.

15 (6) The board of county commissioners of Allen county may submit
16 the question of imposing a countywide retailers' sales tax at the rate of
17 0.5% and pledging the revenue received therefrom for the purpose of
18 financing the costs of operation and construction of a solid waste disposal
19 area or the modification of an existing landfill to comply with federal
20 regulations to the electors at an election called and held thereon. The tax
21 imposed pursuant to this paragraph shall expire upon the payment of all
22 costs incurred in the financing of the project undertaken. Nothing in this
23 paragraph shall be construed to allow the rate of tax imposed by Allen
24 county pursuant to this paragraph to exceed or be imposed at any rate other
25 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

26 (7) (A) The board of county commissioners of Clay and Miami
27 county may submit the question of imposing a countywide retailers' sales
28 tax at the rate of 0.50% in the case of Clay county and at a rate of up to 1%
29 in the case of Miami county, and pledging the revenue received therefrom
30 for the purpose of financing the costs of roadway construction and
31 improvement to the electors at an election called and held thereon. Except
32 as otherwise provided, the tax imposed pursuant to this subparagraph shall
33 expire after five years from the date such tax is first collected. The result
34 of the election held on November 2, 2004, on the question submitted by
35 the board of county commissioners of Miami county for the purpose of
36 extending for an additional five-year period the countywide retailers' sales
37 tax imposed pursuant to this subsection in Miami county is hereby
38 declared valid. The countywide retailers' sales tax imposed pursuant to this
39 subsection in Clay and Miami county may be extended or reenacted for
40 additional five-year periods upon the board of county commissioners of
41 Clay and Miami county submitting such question to the electors at an
42 election called and held thereon for each additional five-year period as
43 provided by law.

1 (B) The board of county commissioners of Dickinson county may
2 submit the question of imposing a countywide retailers' sales tax at the rate
3 of 0.5% and pledging the revenue received therefrom for the purpose of
4 financing the costs of roadway construction and improvement to the
5 electors at an election called and held thereon. The tax imposed pursuant
6 to this subparagraph shall expire after 10 years from the date such tax is
7 first collected.

8 (8) The board of county commissioners of Sherman county may
9 submit the question of imposing a countywide retailers' sales tax at the rate
10 of 1% and pledging the revenue received therefrom for the purpose of
11 financing the costs of street and roadway improvements to the electors at
12 an election called and held thereon. The tax imposed pursuant to this
13 paragraph shall expire upon payment of all costs authorized pursuant to
14 this paragraph in the financing of such project.

15 (9) (A) The board of county commissioners of Cowley, Crawford and
16 Woodson county may submit the question of imposing a countywide
17 retailers' sales tax at the rate of 0.5% in the case of Crawford and Woodson
18 county and at a rate of up to 0.25%, in the case of Cowley county and
19 pledging the revenue received therefrom for the purpose of financing
20 economic development initiatives or public infrastructure projects. The tax
21 imposed pursuant to this subparagraph shall expire after five years from
22 the date such tax is first collected.

23 (B) The board of county commissioners of Russell county may
24 submit the question of imposing a countywide retailers' sales tax at the rate
25 of 0.5% and pledging the revenue received therefrom for the purpose of
26 financing economic development initiatives or public infrastructure
27 projects. The tax imposed pursuant to this subparagraph shall expire after
28 10 years from the date such tax is first collected.

29 (10) The board of county commissioners of Franklin county may
30 submit the question of imposing a countywide retailers' sales tax at the rate
31 of 0.25% and pledging the revenue received therefrom for the purpose of
32 financing recreational facilities. The tax imposed pursuant to this
33 paragraph shall expire upon payment of all costs authorized in financing
34 such facilities.

35 (11) The board of county commissioners of Douglas county may
36 submit the question of imposing a countywide retailers' sales tax at the rate
37 of 0.25% and pledging the revenue received therefrom for the purposes of
38 conservation, access and management of open space; preservation of
39 cultural heritage; and economic development projects and activities.

40 (12) The board of county commissioners of Shawnee county may
41 submit the question of imposing a countywide retailers' sales tax at the rate
42 of 0.25% and pledging the revenue received therefrom to the city of
43 Topeka for the purpose of financing the costs of rebuilding the Topeka

1 boulevard bridge and other public infrastructure improvements associated
2 with such project to the electors at an election called and held thereon. The
3 tax imposed pursuant to this paragraph shall expire upon payment of all
4 costs authorized in financing such project.

5 (13) The board of county commissioners of Jackson county may
6 submit the question of imposing a countywide retailers' sales tax at a rate
7 of 0.4% and pledging the revenue received therefrom for the purpose of
8 financing public infrastructure projects to the electors at an election called
9 and held thereon. Such tax shall expire after seven years from the date
10 such tax is first collected.

11 (14) The board of county commissioners of Neosho county may
12 submit the question of imposing a countywide retailers' sales tax at the rate
13 of 0.5% and pledging the revenue received therefrom for the purpose of
14 financing the costs of roadway construction and improvement to the
15 electors at an election called and held thereon. The tax imposed pursuant
16 to this paragraph shall expire upon payment of all costs authorized
17 pursuant to this paragraph in the financing of such project.

18 (15) The board of county commissioners of Saline county may
19 submit the question of imposing a countywide retailers' sales tax at the rate
20 of up to 0.5% and pledging the revenue received therefrom for the purpose
21 of financing the costs of construction and operation of an expo center to
22 the electors at an election called and held thereon. The tax imposed
23 pursuant to this paragraph shall expire after five years from the date such
24 tax is first collected.

25 (16) The board of county commissioners of Harvey county may
26 submit the question of imposing a countywide retailers' sales tax at the rate
27 of 1.0% and pledging the revenue received therefrom for the purpose of
28 financing the costs of property tax relief, economic development initiatives
29 and public infrastructure improvements to the electors at an election called
30 and held thereon.

31 (17) The board of county commissioners of Atchison county may
32 submit the question of imposing a countywide retailers' sales tax at the rate
33 of 0.25% and pledging the revenue received therefrom for the purpose of
34 financing the costs of construction and maintenance of sports and
35 recreational facilities to the electors at an election called and held thereon.
36 The tax imposed pursuant to this paragraph shall expire upon payment of
37 all costs authorized in financing such facilities.

38 (18) The board of county commissioners of Wabaunsee county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.5% and pledging the revenue received therefrom for the purpose of
41 financing the costs of bridge and roadway construction and improvement
42 to the electors at an election called and held thereon. The tax imposed
43 pursuant to this paragraph shall expire after 15 years from the date such

1 tax is first collected. On and after July 1, 2019, the countywide retailers'
2 sales tax imposed pursuant to this paragraph may be extended or reenacted
3 for one additional period not to exceed 15 years upon the board of county
4 commissioners of Wabaunsee county submitting such question to the
5 electors at an election called and held thereon as provided by law. For any
6 countywide retailers' sales tax that is extended or reenacted pursuant to this
7 paragraph, such tax shall expire not later than 15 years from the date such
8 tax is first collected.

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

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

27 (21) The board of county commissioners of Johnson county may
28 submit the question of imposing a countywide retailers' sales tax at the rate
29 of 0.25% and pledging the revenue received therefrom for the purpose of
30 financing the construction and operation costs of public safety projects,
31 including, but not limited to, a jail, detention center, sheriff's resource
32 center, crime lab or other county administrative or operational facility
33 dedicated to public safety, to the electors at an election called and held
34 thereon. The tax imposed pursuant to this paragraph shall expire after 10
35 years from the date such tax is first collected. The countywide retailers'
36 sales tax imposed pursuant to this subsection may be extended or
37 reenacted for additional periods not exceeding 10 years upon the board of
38 county commissioners of Johnson county submitting such question to the
39 electors at an election called and held thereon for each additional ten-year
40 period as provided by law.

41 (22) The board of county commissioners of Wilson county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of up to 1% and pledging the revenue received therefrom for the purpose

1 of financing the costs of roadway construction and improvements to
2 federal highways, the development of a new industrial park and other
3 public infrastructure improvements to the electors at an election called and
4 held thereon. The tax imposed pursuant to this paragraph shall expire upon
5 payment of all costs authorized pursuant to this paragraph in the financing
6 of such project or projects.

7 (23) The board of county commissioners of Butler county may
8 submit the question of imposing a countywide retailers' sales tax at the rate
9 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
10 therefrom for the purpose of financing the costs of public safety capital
11 projects or bridge and roadway construction projects, or both, to the
12 electors at an election called and held thereon. The tax imposed pursuant
13 to this paragraph shall expire upon payment of all costs authorized in
14 financing such projects.

15 (24) The board of county commissioners of Barton county may
16 submit the question of imposing a countywide retailers' sales tax at the rate
17 of up to 0.5% and pledging the revenue received therefrom for the purpose
18 of financing the costs of roadway and bridge construction and
19 improvement and infrastructure development and improvement to the
20 electors at an election called and held thereon. The tax imposed pursuant
21 to this paragraph shall expire after 10 years from the date such tax is first
22 collected.

23 (25) The board of county commissioners of Jefferson county may
24 submit the question of imposing a countywide retailers' sales tax at the rate
25 of 0.25% and pledging the revenue received therefrom for the purpose of
26 financing the costs of the county's obligation as participating employer to
27 make employer contributions and other required contributions to the
28 Kansas public employees retirement system for eligible employees of the
29 county who are members of the Kansas police and firemen's retirement
30 system, to the electors at an election called and held thereon. The tax
31 imposed pursuant to this paragraph shall expire upon payment of all costs
32 authorized in financing such purpose.

33 (26) The board of county commissioners of Pottawatomie county
34 may submit the question of imposing a countywide retailers' sales tax at
35 the rate of up to 0.5% and pledging the revenue received therefrom for the
36 purpose of financing the costs of construction or remodeling of a
37 courthouse, jail, law enforcement center facility or other county
38 administrative facility, or public infrastructure improvements, or both, to
39 the electors at an election called and held thereon. The tax imposed
40 pursuant to this paragraph shall expire upon payment of all costs
41 authorized in financing such project or projects.

42 (27) The board of county commissioners of Kingman county may
43 submit the question of imposing a countywide retailers' sales tax at the rate

1 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
2 therefrom for the purpose of financing the costs of constructing and
3 furnishing a law enforcement center and jail facility and the costs of
4 roadway and bridge improvements to the electors at an election called and
5 held thereon. The tax imposed pursuant to this paragraph shall expire not
6 later than 20 years from the date such tax is first collected.

7 (28) The board of county commissioners of Edwards county may
8 submit the question of imposing a countywide retailers' sales tax at the rate
9 of 0.375% and pledging the revenue therefrom for the purpose of
10 financing the costs of economic development initiatives to the electors at
11 an election called and held thereon.

12 (29) The board of county commissioners of Rooks county may
13 submit the question of imposing a countywide retailers' sales tax at the rate
14 of 0.5% and pledging the revenue therefrom for the purpose of financing
15 the costs of constructing or remodeling and furnishing a jail facility to the
16 electors at an election called and held thereon. The tax imposed pursuant
17 to this paragraph shall expire upon the payment of all costs authorized in
18 financing such project or projects.

19 (30) The board of county commissioners of Douglas county may
20 submit the question of imposing a countywide retailers' sales tax at the rate
21 of 0.5% and pledging the revenue received therefrom for the purpose of
22 financing the construction or remodeling of a courthouse, jail, law
23 enforcement center facility, detention facility or other county
24 administrative facility, specifically including mental health and for the
25 operation thereof.

26 (31) The board of county commissioners of Bourbon county may
27 submit the question of imposing a countywide retailers' sales tax at the rate
28 of up to 1%, in increments of 0.05%, and pledging the revenue received
29 therefrom for the purpose of financing the costs of constructing, furnishing
30 and operating a courthouse, law enforcement center or jail facility
31 improvements to the electors at an election called and held thereon.

32 (32) The board of county commissioners of Marion county may
33 submit the question of imposing a countywide retailers' sales tax at the rate
34 of 0.5% and pledging the revenue received therefrom for the purpose of
35 financing the costs of property tax relief, economic development initiatives
36 and the construction of public infrastructure improvements, including
37 buildings, to the electors at an election called and held thereon.

38 (33) The board of county commissioners of Wilson county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
41 therefrom for the purpose of supporting emergency medical and
42 ambulance services in the county to the electors at an election called and
43 held thereon. The tax imposed pursuant to this paragraph shall expire after

1 10 years from the date such tax is first collected. The countywide retailers'
2 sales tax imposed pursuant to this paragraph may be extended or reenacted
3 for additional periods not exceeding 10 years per period upon the board of
4 county commissioners of Wilson county submitting such question to the
5 electors at an election called and held thereon for each additional period as
6 provided by law. This paragraph shall not be construed to cause the
7 expiration, repeal or termination of any existing city retailers' sales tax for
8 health care services as defined in paragraph (5).

9 (34) The board of county commissioners of Atchison county may
10 submit the question of imposing a countywide retailers' sales tax at the rate
11 of up to 1% and pledging the revenue received for the purpose of joint law
12 enforcement communications and solid waste disposal in Atchison county
13 to the electors at an election called and held thereon. The tax imposed
14 pursuant to this paragraph shall expire after 10 years from the date such
15 tax is first collected.

16 (35) The board of county commissioners of Dickinson county may
17 submit the question of imposing a countywide retailers' sales tax at the rate
18 of 0.25% and pledging the revenue received therefrom for the purpose of
19 financing the costs of public safety capital projects to the electors at an
20 election called and held thereon. The tax imposed pursuant to this
21 paragraph shall expire after five years from the date such tax is first
22 collected. The countywide retailers' sales tax imposed pursuant to this
23 paragraph may be extended or reenacted for additional five-year periods
24 upon the board of county commissioners of Dickinson county submitting
25 such question to the electors at an election called and held thereon for each
26 additional five-year period as provided by law.

27 (36) The board of county commissioners of Rawlins county may
28 submit the question of imposing a countywide retailers' sales tax at the rate
29 of up to 1% and pledging the revenue received therefrom for the purpose
30 of financing the costs of construction, remodeling, capital improvements
31 or maintenance of attendance centers or other district facilities of any
32 school district or school districts within the county. The tax imposed
33 pursuant to this paragraph shall expire upon payment of all costs
34 authorized in financing the costs of attendance centers or other district
35 facilities for U.S.D. No. 105.

36 (37) The board of county commissioners of Marshall county may
37 submit the question of imposing a countywide retailers' sales tax at the rate
38 of up to 1% and pledging the revenue therefrom for the purpose of
39 financing the costs of constructing or remodeling and furnishing a jail
40 facility to the electors at an election called and held thereon. The tax
41 imposed pursuant to this paragraph shall expire upon the payment of all
42 costs authorized in financing such project or projects.

43 (38) The board of county commissioners of Neosho county may

1 submit the question of imposing a countywide retailers' sales tax at the rate
2 of 0.5% and pledging the revenue received therefrom for the purpose of
3 financing the costs of roadway and bridge construction, maintenance and
4 improvement to the electors at an election called and held thereon. The tax
5 imposed pursuant to this paragraph shall expire after 10 years from the
6 date such tax is first collected.

7 *(39) The board of county commissioners of Pawnee county may*
8 *submit the question of imposing a countywide retailers' sales tax at the*
9 *rate of up to 1% and pledging the revenue received therefrom for the*
10 *purposes of: (A) Healthcare services for those items authorized pursuant*
11 *to subsection (b)(5); and (B) furnishing and equipping county-supported*
12 *public safety operations deemed necessary by the board of county*
13 *commissioners of Pawnee county including, but not limited to, the sheriff's*
14 *department, jail, emergency management and emergency dispatch*
15 *services.*

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

34 (d) Notwithstanding any provision of law to the contrary, including
35 subsection (b)(5), any city retailers' sales tax being levied by a city prior to
36 July 1, 2006, shall continue in effect until repealed in the manner provided
37 herein for the adoption and approval of such tax or until repealed by the
38 adoption of an ordinance for such repeal. Any countywide retailers' sales
39 tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue
40 in effect until repealed in the manner provided herein for the adoption and
41 approval of such tax.

42 (e) Any city or county proposing to adopt a retailers' sales tax shall
43 give notice of its intention to submit such proposition for approval by the

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

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

19 (g) (1) The governing body of the city or county proposing to levy
20 any retailers' sales tax shall specify the purpose or purposes for which the
21 revenue would be used, and a statement generally describing such purpose
22 or purposes shall be included as a part of the ballot proposition.

23 (2) In addition to the requirements set forth in paragraph (1), the
24 governing body of the county proposing to levy a countywide retailers'
25 sales tax shall include as a part of the ballot proposition whether:

26 (A) The apportionment formula provided in K.S.A. 12-192, and
27 amendments thereto, will apply to the revenue;

28 (B) an interlocal agreement was entered whereby the county will
29 retain either all or part of the revenue; or

30 (C) pursuant to law, the county retains the revenue in its entirety.

31 Sec. 2. K.S.A. 2024 Supp. 12-189 is hereby amended to read as
32 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
33 increments of 0.05% and in an amount not to exceed 2% for general
34 purposes and not to exceed 1% for special purposes, which shall be
35 determined by the governing body of the city. For any retailers' sales tax
36 imposed by a city for special purposes, such city shall specify the purposes
37 for which such tax is imposed. All such special purpose retailers' sales
38 taxes imposed by a city shall expire after 10 years from the date such tax is
39 first collected. The rate of any countywide retailers' sales tax shall be fixed
40 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
41 and which amount shall be determined by the board of county
42 commissioners, except that:

43 (a) The board of county commissioners of Wabaunsee county, for the

1 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
2 rate at 1.25%; the board of county commissioners of Osage or Reno
3 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
4 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
5 Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the
6 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
7 rate at 1.5%; the board of county commissioners of Atchison or Thomas
8 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
9 may fix such rate at 1.5% or 1.75%; the board of county commissioners of
10 Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A.
11 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board
12 of county commissioners of Marion county, for the purposes of K.S.A. 12-
13 187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board
14 of county commissioners of Franklin, Linn and Miami counties, for the
15 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
16 rate at a percentage that is equal to the sum of the rate allowed to be
17 imposed by the respective board of county commissioners on July 1, 2007,
18 plus up to 1.0%; and the board of county commissioners of Brown or
19 Grant county, for the purposes of K.S.A. 12-187(b)(2), and amendments
20 thereto, may fix such rate at up to 2%;

21 (b) the board of county commissioners of Jackson county, for the
22 purposes of K.S.A. 12-187(b)(3), and amendments thereto, may fix such
23 rate at 2%;

24 (c) the boards of county commissioners of Finney and Ford counties,
25 for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix
26 such rate at 0.25%;

27 (d) the board of county commissioners of any county, for the
28 purposes of K.S.A. 12-187(b)(5), and amendments thereto, may fix such
29 rate at a percentage that is equal to the sum of the rate allowed to be
30 imposed by a board of county commissioners on the effective date of this
31 act plus 0.25%, 0.5%, 0.75% or 1%, as the case requires;

32 (e) the board of county commissioners of Dickinson county, for the
33 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such
34 rate at 1.5%, and the board of county commissioners of Miami county, for
35 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
36 such rate at 1.25%, 1.5%, 1.75% or 2%;

37 (f) the board of county commissioners of Sherman county, for the
38 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such
39 rate at 2.25%;

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

43 (h) the board of county commissioners of Franklin county, for the

- 1 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such
2 rate at 1.75%;
- 3 (i) the board of county commissioners of Douglas county, for the
4 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,
5 may fix such rate at 1.75%;
- 6 (j) the board of county commissioners of Jackson county, for the
7 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such
8 rate at 1.4%;
- 9 (k) the board of county commissioners of Sedgwick county, for the
10 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix
11 such rate at 2%;
- 12 (l) the board of county commissioners of Neosho county, for the
13 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such
14 rate at 1.0% or 1.5%;
- 15 (m) the board of county commissioners of Saline county, for the
16 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
17 rate at up to 1.5%;
- 18 (n) the board of county commissioners of Harvey county, for the
19 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
20 rate at 2.0%;
- 21 (o) the board of county commissioners of Atchison county, for the
22 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
23 rate at a percentage that is equal to the sum of the rate allowed to be
24 imposed by the board of county commissioners of Atchison county on the
25 effective date of this act plus 0.25%;
- 26 (p) the board of county commissioners of Wabaunsee county, for the
27 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such
28 rate at a percentage that is equal to the sum of the rate allowed to be
29 imposed by the board of county commissioners of Wabaunsee county on
30 July 1, 2007, plus 0.5%;
- 31 (q) the board of county commissioners of Jefferson county, for the
32 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may
33 fix such rate at 2.25%;
- 34 (r) the board of county commissioners of Riley county, for the
35 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
36 rate at a percentage that is equal to the sum of the rate allowed to be
37 imposed by the board of county commissioners of Riley county on July 1,
38 2007, plus up to 1%;
- 39 (s) the board of county commissioners of Johnson county, for the
40 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
41 rate at a percentage that is equal to the sum of the rate allowed to be
42 imposed by the board of county commissioners of Johnson county on July
43 1, 2007, plus 0.25%;

- 1 (t) the board of county commissioners of Wilson county, for the
2 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such
3 rate at up to 2%;
- 4 (u) the board of county commissioners of Butler county, for the
5 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such
6 rate at a percentage that is equal to the sum of the rate otherwise allowed
7 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;
- 8 (v) the board of county commissioners of Barton county, for the
9 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such
10 rate at up to 1.5%;
- 11 (w) the board of county commissioners of Lyon county, for the
12 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
13 such rate at 1.5%;
- 14 (x) the board of county commissioners of Rawlins county, for the
15 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix
16 such rate at 1.75%;
- 17 (y) the board of county commissioners of Chautauqua county, for the
18 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix
19 such rate at 2.0%;
- 20 (z) the board of county commissioners of Pottawatomie county, for
21 the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix
22 such rate at up to 1.5%;
- 23 (aa) the board of county commissioners of Kingman county, for the
24 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such
25 rate at a percentage that is equal to the sum of the rate otherwise allowed
26 pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;
- 27 (bb) the board of county commissioners of Edwards county, for the
28 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such
29 rate at 1.375%;
- 30 (cc) the board of county commissioners of Rooks county, for the
31 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such
32 rate at up to 1.5%;
- 33 (dd) the board of county commissioners of Bourbon county, for the
34 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,
35 may fix such rate at up to 2.0%;
- 36 (ee) the board of county commissioners of Marion county, for the
37 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such
38 rate at 2.5%;
- 39 (ff) the board of county commissioners of Finney county, for the
40 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix
41 such rate at a percentage that is equal to the sum of the rate otherwise
42 allowed pursuant to this section, plus 0.3%;
- 43 (gg) the board of county commissioners of Cherokee county, for the

1 purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such
2 rate at a percentage that is equal to the sum of the rate otherwise allowed
3 pursuant to this section, plus 0.5%;

4 (hh) the board of county commissioners of Wilson county, for the
5 purposes of K.S.A. 12-187(b)(33), and amendments thereto, may fix such
6 rate at a percentage that is equal to the sum of the rate otherwise allowed
7 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

8 (ii) the board of county commissioners of Atchison county, for the
9 purposes of K.S.A. 12-187(b)(34), and amendments thereto, may fix such
10 rate at a percentage that is equal to the sum of the rate otherwise allowed
11 pursuant to this section, plus up to 1%;

12 (jj) the board of county commissioners of Dickinson county, for the
13 purposes of K.S.A. 12-187(b)(35), and amendments thereto, may fix such
14 rate at a percentage that is equal to the sum of the rate otherwise allowed
15 pursuant to this section, plus 0.25%;

16 (kk) the board of county commissioners of Rawlins county, for the
17 purposes of K.S.A. 12-187(b)(36), and amendments thereto, may fix such
18 rate at a percentage that is equal to the sum of the rate otherwise allowed
19 pursuant to this section, plus up to 1%;

20 (ll) the board of county commissioners of Marshall county, for the
21 purposes of K.S.A. 12-187(b)(37), and amendments thereto, may fix such
22 rate at a percentage that is equal to the sum of the rate otherwise allowed
23 pursuant to this section, plus up to 1%; ~~and~~

24 (mm) the board of county commissioners of Neosho county, for the
25 purposes of K.S.A. 12-187(b)(38), and amendments thereto, may fix such
26 rate at a percentage that is equal to the sum of the rate otherwise allowed
27 pursuant to this section, plus 0.5%; *and*

28 *(nn) the board of county commissioners of Pawnee county, for the*
29 *purposes of K.S.A. 12-187(b)(39), and amendments thereto, may fix such*
30 *rate at a percentage that is equal to the sum of the rate otherwise allowed*
31 *pursuant to this section, plus up to 1%.*

32 Any county or city levying a retailers' sales tax is hereby prohibited
33 from administering or collecting such tax locally, but shall utilize the
34 services of the state department of revenue to administer, enforce and
35 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
36 189a, and amendments thereto, such tax shall be identical in its
37 application, and exemptions therefrom, to the Kansas retailers' sales tax act
38 and all laws and administrative rules and regulations of the state
39 department of revenue relating to the Kansas retailers' sales tax shall apply
40 to such local sales tax insofar as such laws and rules and regulations may
41 be made applicable. The state director of taxation is hereby authorized to
42 administer, enforce and collect such local sales taxes and to adopt such
43 rules and regulations as may be necessary for the efficient and effective

1 administration and enforcement thereof.

2 Upon receipt of a certified copy of an ordinance or resolution
3 authorizing the levy of a local retailers' sales tax, the director of taxation
4 shall cause such taxes to be collected within or without the boundaries of
5 such taxing subdivision at the same time and in the same manner provided
6 for the collection of the state retailers' sales tax. Such copy shall be
7 submitted to the director of taxation within 30 days after adoption of any
8 such ordinance or resolution. The director of taxation shall confirm that all
9 provisions of law applicable to the authorization of local sales tax have
10 been followed prior to causing the collection. If the director of taxation
11 discovers that a city or county did not comply with any provision of law
12 applicable to the authorization of a local sales tax after collection has
13 commenced, the director shall immediately notify the city or county and
14 cease collection of such sales tax until such noncompliance is remedied.
15 All moneys collected by the director of taxation under the provisions of
16 this section shall be credited to a county and city retailers' sales tax fund
17 which fund is hereby established in the state treasury, except that all
18 moneys collected by the director of taxation pursuant to the authority
19 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be
20 credited to the Wilson county capital improvements fund. Any refund due
21 on any county or city retailers' sales tax collected pursuant to this act shall
22 be paid out of the sales tax refund fund and reimbursed by the director of
23 taxation from collections of local retailers' sales tax revenue. Except for
24 local retailers' sales tax revenue required to be deposited in the
25 redevelopment bond fund established under K.S.A. 74-8927, and
26 amendments thereto, all local retailers' sales tax revenue collected within
27 any county or city pursuant to this act shall be apportioned and remitted at
28 least quarterly by the state treasurer, on instruction from the director of
29 taxation, to the treasurer of such county or city.

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

34 The director of taxation shall provide, upon request by a city or county
35 clerk or treasurer or finance officer of any city or county levying a local
36 retailers' sales tax, monthly reports identifying each retailer doing business
37 in such city or county or making taxable sales sourced to such city or
38 county, setting forth the tax liability and the amount of such tax remitted
39 by each retailer during the preceding month and identifying each business
40 location maintained by the retailer and such retailer's sales or use tax
41 registration or account number. Such report shall be made available to the
42 clerk or treasurer or finance officer of such city or county within a
43 reasonable time after it has been requested from the director of taxation.

1 The director of taxation shall be allowed to assess a reasonable fee for the
2 issuance of such report. Information received by any city or county
3 pursuant to this section shall be confidential, and it shall be unlawful for
4 any officer or employee of such city or county to divulge any such
5 information in any manner. Any violation of this paragraph by a city or
6 county officer or employee is a class A misdemeanor, and such officer or
7 employee shall be dismissed from office. Reports of violations of this
8 paragraph shall be investigated by the attorney general. The district
9 attorney or county attorney and the attorney general shall have authority to
10 prosecute violations of this paragraph.

11 Sec. 3. K.S.A. 2024 Supp. 12-192 is hereby amended to read as
12 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
13 (h), all revenue received by the director of taxation from a countywide
14 retailers' sales tax shall be apportioned among the county and each city
15 located in such county in the following manner:

16 (1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be
17 apportioned among the county and each city located in such county in the
18 proportion that the total tangible property tax levies made in such county
19 in the preceding year for all funds of each such governmental unit bear to
20 the total of all such levies made in the preceding year; and

21 (2) $\frac{1}{2}$ of all revenue received by the director of taxation from such
22 countywide retailers' sales tax shall be apportioned among the county and
23 each city located in such county, first to the county that portion of the
24 revenue equal to the proportion that the population of the county residing
25 in the unincorporated area of the county bears to the total population of the
26 county, and second to the cities in the proportion that the population of
27 each city bears to the total population of the county, except that no persons
28 residing within the Fort Riley military reservation shall be included in the
29 determination of the population of any city located within Riley county.

30 All revenue apportioned to a county shall be paid to its county treasurer
31 and shall be credited to the general fund of the county.

32 (b) (1) In lieu of the apportionment formula provided in subsection
33 (a), all revenue received by the director of taxation from a countywide
34 retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1%
35 or 1.25% after July 1, 2007, shall be apportioned among the county and
36 each city located in such county in the following manner:

37 (A) The revenue received from the first 0.5% rate of tax shall be
38 apportioned in the manner prescribed by subsection (a); and

39 (B) the revenue received from the rate of tax exceeding 0.5% shall be
40 apportioned as follows:

41 (i) $\frac{1}{4}$ shall be apportioned among the county and each city located in
42 such county in the proportion that the total tangible property tax levies
43 made in such county in the preceding year for all funds of each such

1 governmental unit bear to the total of all such levies made in the preceding
2 year;

3 (ii) $\frac{1}{4}$ shall be apportioned among the county and each city located in
4 such county, first to the county that portion of the revenue equal to the
5 proportion that the population of the county residing in the unincorporated
6 area of the county bears to the total population of the county, and second to
7 the cities in the proportion that the population of each city bears to the
8 total population of the county; and

9 (iii) $\frac{1}{2}$ shall be retained by the county for its sole use and benefit.

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

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

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

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

42 (d) (1) All revenue received from a countywide retailers' sales tax
43 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6),

1 (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25),
2 (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37) ~~and~~, (38) *and*
3 (39), and amendments thereto, shall be remitted to and shall be retained by
4 the county and expended only for the purpose for which the revenue
5 received from the tax was pledged.

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

12 (3) All revenue received from a countywide retailers' sales tax
13 imposed pursuant to K.S.A. 12-187(b)(26), and amendments thereto, shall
14 be remitted to and shall be retained by the county and expended only for
15 the purpose for which the revenue received from the tax was pledged
16 unless the question of imposing a countywide retailers' sales tax authorized
17 by K.S.A. 12-187(b)(26), and amendments thereto, includes the
18 apportionment of revenue prescribed in subsection (a).

19 (e) All revenue apportioned to the several cities of the county shall be
20 paid to the respective treasurers thereof and deposited in the general fund
21 of the city. Whenever the territory of any city is located in two or more
22 counties and any one or more of such counties do not levy a countywide
23 retailers' sales tax, or whenever such counties do not levy countywide
24 retailers' sales taxes at a uniform rate, the revenue received by such city
25 from the proceeds of the countywide retailers' sales tax, as an alternative to
26 depositing the same in the general fund, may be used for the purpose of
27 reducing the tax levies of such city upon the taxable tangible property
28 located within the county levying such countywide retailers' sales tax.

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

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

36 (h) The provisions of subsections (a) and (b) for the apportionment of
37 countywide retailers' sales tax shall not apply to any revenues received
38 pursuant to a county or countywide retailers' sales tax levied or collected
39 under K.S.A. 74-8929, and amendments thereto. All such revenue
40 collected under K.S.A. 74-8929, and amendments thereto, shall be
41 deposited into the redevelopment bond fund established by K.S.A. 74-
42 8927, and amendments thereto, for the period of time set forth in K.S.A.
43 74-8927, and amendments thereto.

1 Sec. 4. K.S.A. 2024 Supp. 12-187, 12-189 and 12-192 are hereby
2 repealed.

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