

## HOUSE BILL No. 2275

By Committee on Taxation

Requested by Representative Pishny on behalf of Finney County

2-5

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 Finney county for the purpose of financing the  
4 construction or remodeling of a courthouse, jail, law enforcement  
5 center facility or other county administrative facility **and for Pawnee**  
6 **county for the purpose of healthcare services and furnishing and**  
7 **equipping county-supported public safety operations**; amending  
8 K.S.A. 2024 Supp. 12-187 ~~and~~, 12-189 **and 12-192** and repealing the  
9 existing sections.

10  
11 *Be it enacted by the Legislature of the State of Kansas:*

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

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

35 (2) The board of county commissioners of Anderson, Atchison,

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

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

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

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

1 July 1, 2005, and shall terminate not later than 30 months after the  
2 commencement thereof.

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

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

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

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

41 (H) The result of the election held on November 7, 2017, on the  
42 question submitted by the board of county commissioners of Finney  
43 county for the purpose of increasing its countywide retailers' sales tax by

1 0.3% is hereby declared valid, and the revenues of such tax shall be used  
2 by Finney county and the city of Garden City, Kansas, as agreed in an  
3 interlocal cooperation agreement between the city and county, and as  
4 detailed in the ballot question approved by voters. The tax imposed  
5 pursuant to this subparagraph shall be levied for a period of 15 years from  
6 the date it is first levied.

7 (I) The result of the election held on November 3, 2020, on the  
8 question submitted by the board of county commissioners of Cherokee  
9 county for the purpose of increasing its retailers' sales tax by 0.5% is  
10 hereby declared valid, and the revenue received therefrom by the county  
11 shall be expended solely for the purpose of financing: (i) Ambulance  
12 services within the county; (ii) renovations and maintenance of county  
13 buildings and facilities; or (iii) any other projects within the county  
14 deemed necessary by the governing body of Cherokee county. The tax  
15 imposed pursuant to this subparagraph shall terminate prior to January 1,  
16 2033.

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

40 (5) The board of county commissioners of any county may submit the  
41 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,  
42 0.75% or 1% and pledging the revenue received therefrom for the purpose  
43 of financing the provision of health care services, as enumerated in the

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

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

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

1 Clay and Miami county submitting such question to the electors at an  
2 election called and held thereon for each additional five-year period as  
3 provided by law.

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

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

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

26 (B) The board of county commissioners of Russell county may  
27 submit the question of imposing a countywide retailers' sales tax at the rate  
28 of 0.5% and pledging the revenue received therefrom for the purpose of  
29 financing economic development initiatives or public infrastructure  
30 projects. The tax imposed pursuant to this subparagraph shall expire after  
31 10 years from the date such tax is first collected.

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

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

43 (12) The board of county commissioners of Shawnee county may

1 submit the question of imposing a countywide retailers' sales tax at the rate  
2 of 0.25% and pledging the revenue received therefrom to the city of  
3 Topeka for the purpose of financing the costs of rebuilding the Topeka  
4 boulevard bridge and other public infrastructure improvements associated  
5 with such project to the electors at an election called and held thereon. The  
6 tax imposed pursuant to this paragraph shall expire upon payment of all  
7 costs authorized in financing such project.

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

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

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

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

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

41 (18) The board of county commissioners of Wabaunsee county may  
42 submit the question of imposing a countywide retailers' sales tax at the rate  
43 of 0.5% and pledging the revenue received therefrom for the purpose of

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

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

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

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



1       (22) The board of county commissioners of Wilson county may  
2 submit the question of imposing a countywide retailers' sales tax at the rate  
3 of up to 1% and pledging the revenue received therefrom for the purpose  
4 of financing the costs of roadway construction and improvements to  
5 federal highways, the development of a new industrial park and other  
6 public infrastructure improvements to the electors at an election called and  
7 held thereon. The tax imposed pursuant to this paragraph shall expire upon  
8 payment of all costs authorized pursuant to this paragraph in the financing  
9 of such project or projects.

10       (23) The board of county commissioners of Butler county may  
11 submit the question of imposing a countywide retailers' sales tax at the rate  
12 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
13 therefrom for the purpose of financing the costs of public safety capital  
14 projects or bridge and roadway construction projects, or both, 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 in  
17 financing such projects.

18       (24) The board of county commissioners of Barton 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 roadway and bridge construction and  
22 improvement and infrastructure development and improvement to the  
23 electors at an election called and held thereon. The tax imposed pursuant  
24 to this paragraph shall expire after 10 years from the date such tax is first  
25 collected.

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

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

1 authorized in financing such project or projects.

2 (27) The board of county commissioners of Kingman county may  
3 submit the question of imposing a countywide retailers' sales tax at the rate  
4 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
5 therefrom for the purpose of financing the costs of constructing and  
6 furnishing a law enforcement center and jail facility and the costs of  
7 roadway and bridge improvements to the electors at an election called and  
8 held thereon. The tax imposed pursuant to this paragraph shall expire not  
9 later than 20 years from the date such tax is first collected.

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

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

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

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

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

41 (33) 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 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received

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

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

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

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

39 (37) The board of county commissioners of Marshall county may  
40 submit the question of imposing a countywide retailers' sales tax at the rate  
41 of up to 1% and pledging the revenue therefrom for the purpose of  
42 financing the costs of constructing or remodeling and furnishing a jail  
43 facility to the electors at an election called and held thereon. The tax

1 imposed pursuant to this paragraph shall expire upon the payment of all  
2 costs authorized in financing such project or projects.

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

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

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

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

1 approval of such tax.

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

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

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

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

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

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

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

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

1 and which amount shall be determined by the board of county  
2 commissioners, except that:

3 (a) The board of county commissioners of Wabaunsee county, for the  
4 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
5 rate at 1.25%; the board of county commissioners of Osage or Reno  
6 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
7 may fix such rate at 1.25% or 1.5%; the board of county commissioners of  
8 Cherokee, Crawford, *Finney*, Ford, Saline, Seward or Wyandotte county,  
9 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix  
10 such rate at 1.5%; the board of county commissioners of Atchison or  
11 Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments  
12 thereto, may fix such rate at 1.5% or 1.75%; the board of county  
13 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the  
14 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
15 rate at 2%; the board of county commissioners of Marion county, for the  
16 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
17 rate at 2.5%; the board of county commissioners of Franklin, Linn and  
18 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments  
19 thereto, may fix such rate at a percentage that is equal to the sum of the  
20 rate allowed to be imposed by the respective board of county  
21 commissioners on July 1, 2007, plus up to 1.0%; and the board of county  
22 commissioners of Brown or Grant county, for the purposes of K.S.A. 12-  
23 187(b)(2), and amendments thereto, may fix such rate at up to 2%;

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

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

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

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

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

43 (g) the board of county commissioners of Crawford or Russell county

1 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix  
2 such rate at 1.5%;

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

6 (i) the board of county commissioners of Douglas county, for the  
7 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,  
8 may fix such rate at 1.75%;

9 (j) the board of county commissioners of Jackson county, for the  
10 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such  
11 rate at 1.4%;

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

15 (l) the board of county commissioners of Neosho county, for the  
16 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such  
17 rate at 1.0% or 1.5%;

18 (m) the board of county commissioners of Saline county, for the  
19 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such  
20 rate at up to 1.5%;

21 (n) the board of county commissioners of Harvey county, for the  
22 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such  
23 rate at 2.0%;

24 (o) the board of county commissioners of Atchison county, for the  
25 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such  
26 rate at a percentage that is equal to the sum of the rate allowed to be  
27 imposed by the board of county commissioners of Atchison county on the  
28 effective date of this act plus 0.25%;

29 (p) the board of county commissioners of Wabaunsee county, for the  
30 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such  
31 rate at a percentage that is equal to the sum of the rate allowed to be  
32 imposed by the board of county commissioners of Wabaunsee county on  
33 July 1, 2007, plus 0.5%;

34 (q) the board of county commissioners of Jefferson county, for the  
35 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may  
36 fix such rate at 2.25%;

37 (r) the board of county commissioners of Riley county, for the  
38 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
39 rate at a percentage that is equal to the sum of the rate allowed to be  
40 imposed by the board of county commissioners of Riley county on July 1,  
41 2007, plus up to 1%;

42 (s) the board of county commissioners of Johnson county, for the  
43 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such

1 rate at a percentage that is equal to the sum of the rate allowed to be  
2 imposed by the board of county commissioners of Johnson county on July  
3 1, 2007, plus 0.25%;

4 (t) the board of county commissioners of Wilson county, for the  
5 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such  
6 rate at up to 2%;

7 (u) the board of county commissioners of Butler county, for the  
8 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such  
9 rate at a percentage that is equal to the sum of the rate otherwise allowed  
10 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

11 (v) the board of county commissioners of Barton county, for the  
12 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such  
13 rate at up to 1.5%;

14 (w) the board of county commissioners of Lyon county, for the  
15 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix  
16 such rate at 1.5%;

17 (x) the board of county commissioners of Rawlins county, for the  
18 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix  
19 such rate at 1.75%;

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

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

26 (aa) the board of county commissioners of Kingman county, for the  
27 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such  
28 rate at a percentage that is equal to the sum of the rate otherwise allowed  
29 pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;

30 (bb) the board of county commissioners of Edwards county, for the  
31 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such  
32 rate at 1.375%;

33 (cc) the board of county commissioners of Rooks county, for the  
34 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such  
35 rate at up to 1.5%;

36 (dd) the board of county commissioners of Bourbon county, for the  
37 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,  
38 may fix such rate at up to 2.0%;

39 (ee) the board of county commissioners of Marion county, for the  
40 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such  
41 rate at 2.5%;

42 (ff) the board of county commissioners of Finney county, for the  
43 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix



1 such rate at a percentage that is equal to the sum of the rate otherwise  
2 allowed pursuant to this section, plus 0.3%;

3 (gg) the board of county commissioners of Cherokee county, for the  
4 purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such  
5 rate at a percentage that is equal to the sum of the rate otherwise allowed  
6 pursuant to this section, plus 0.5%;

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

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

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

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

23 (ll) the board of county commissioners of Marshall county, for the  
24 purposes of K.S.A. 12-187(b)(37), 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 up to 1%; ~~and~~

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

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

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

1 be made applicable. The state director of taxation is hereby authorized to  
2 administer, enforce and collect such local sales taxes and to adopt such  
3 rules and regulations as may be necessary for the efficient and effective  
4 administration and enforcement thereof.

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

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

37 The director of taxation shall provide, upon request by a city or county  
38 clerk or treasurer or finance officer of any city or county levying a local  
39 retailers' sales tax, monthly reports identifying each retailer doing business  
40 in such city or county or making taxable sales sourced to such city or  
41 county, setting forth the tax liability and the amount of such tax remitted  
42 by each retailer during the preceding month and identifying each business  
43 location maintained by the retailer and such retailer's sales or use tax

1 registration or account number. Such report shall be made available to the  
2 clerk or treasurer or finance officer of such city or county within a  
3 reasonable time after it has been requested from the director of taxation.  
4 The director of taxation shall be allowed to assess a reasonable fee for the  
5 issuance of such report. Information received by any city or county  
6 pursuant to this section shall be confidential, and it shall be unlawful for  
7 any officer or employee of such city or county to divulge any such  
8 information in any manner. Any violation of this paragraph by a city or  
9 county officer or employee is a class A misdemeanor, and such officer or  
10 employee shall be dismissed from office. Reports of violations of this  
11 paragraph shall be investigated by the attorney general. The district  
12 attorney or county attorney and the attorney general shall have authority to  
13 prosecute violations of this paragraph.

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

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

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

34 *All revenue apportioned to a county shall be paid to its county*  
35 *treasurer and shall be credited to the general fund of the county.*

36 *(b) (1) In lieu of the apportionment formula provided in subsection*  
37 *(a), all revenue received by the director of taxation from a countywide*  
38 *retailers' sales tax imposed within Johnson county at the rate of 0.75%,*  
39 *1% or 1.25% after July 1, 2007, shall be apportioned among the county*  
40 *and each city located in such county in the following manner:*

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

43 *(B) the revenue received from the rate of tax exceeding 0.5% shall*

1 *be apportioned as follows:*

2 (i) *1/4 shall be apportioned among the county and each city located*  
3 *in such county in the proportion that the total tangible property tax*  
4 *levies made in such county in the preceding year for all funds of each*  
5 *such governmental unit bear to the total of all such levies made in the*  
6 *preceding year;*

7 (ii) *1/4 shall be apportioned among the county and each city located*  
8 *in such county, first to the county that portion of the revenue equal to*  
9 *the proportion that the population of the county residing in the*  
10 *unincorporated area of the county bears to the total population of the*  
11 *county, and second to the cities in the proportion that the population of*  
12 *each city bears to the total population of the county; and*

13 (iii) *1/2 shall be retained by the county for its sole use and benefit.*

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

24 (3) *In lieu of the apportionment formula provided in subsection (a),*  
25 *on and after the effective date of this act, all moneys received by the*  
26 *director of taxation from a countywide retailers' sales tax imposed*  
27 *within Phillips county pursuant to the election held on September 20,*  
28 *2005, shall be remitted to and shall be retained by the county and*  
29 *expended only for the purpose for which the revenue received from the*  
30 *tax was pledged.*

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

40 (2) *For the purposes of subsections (a) and (b), any ad valorem*  
41 *property tax levied on property located in a city in Johnson county for*  
42 *the purpose of providing fire protection service in such city shall be*  
43 *included within the term "total tangible property tax levies" for such city*

1 *regardless of its applicability to all tangible property located within each*  
2 *such city. If the tax is levied by a district which extends across city*  
3 *boundaries, for purposes of this computation, the amount of such levy*  
4 *shall be apportioned among each city in which such district extends in*  
5 *the proportion that such tax levied within each city bears to the total tax*  
6 *levied by the district.*

7 *(d) (1) All revenue received from a countywide retailers' sales tax*  
8 *imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I),*  
9 *(6), (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23),*  
10 *(25), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37)–and, (38)*  
11 *and (39), and amendments thereto, shall be remitted to and shall be*  
12 *retained by the county and expended only for the purpose for which the*  
13 *revenue received from the tax was pledged.*

14 *(2) Except as otherwise provided in K.S.A. 12-187(b)(5), and*  
15 *amendments thereto, all revenues received from a countywide retailers'*  
16 *sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments*  
17 *thereto, shall be remitted to and shall be retained by the county and*  
18 *expended only for the purpose for which the revenue received from the*  
19 *tax was pledged.*

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

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

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

41 *(g) Prior to December 31 of each year, the clerk of every county*  
42 *imposing a countywide retailers' sales tax shall provide such*  
43 *information deemed necessary by the secretary of revenue to apportion*

1 *and remit revenue to the counties and cities pursuant to this section.*

2 *(h) The provisions of subsections (a) and (b) for the apportionment*  
3 *of countywide retailers' sales tax shall not apply to any revenues*  
4 *received pursuant to a county or countywide retailers' sales tax levied or*  
5 *collected under K.S.A. 74-8929, and amendments thereto. All such*  
6 *revenue collected under K.S.A. 74-8929, and amendments thereto, shall*  
7 *be deposited into the redevelopment bond fund established by K.S.A. 74-*  
8 *8927, and amendments thereto, for the period of time set forth in K.S.A.*  
9 *74-8927, and amendments thereto.*

10 Sec. ~~3~~ 4. K.S.A. 2024 Supp. 12-187 ~~and~~, 12-189 *and 12-192* are  
11 hereby repealed.

12 Sec. ~~4~~ 5. This act shall take effect and be in force from and after its  
13 publication in the Kansas register.