

HOUSE BILL No. 2595

By Committee on Local Government

2-1

1 AN ACT concerning counties; relating to countywide retailers' sales tax;
2 amending K.S.A. 2011 Supp. 12-187 and repealing the existing section.
3

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

5 Section 1. K.S.A. 2011 Supp. 12-187 is hereby amended to read as
6 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
7 provisions of this act without the governing body of such city having first
8 submitted such proposition to and having received the approval of a
9 majority of the electors of the city voting thereon at an election called and
10 held therefor. The governing body of any city may submit the question of
11 imposing a retailers' sales tax and the governing body shall be required to
12 submit the question upon submission of a petition signed by electors of
13 such city equal in number to not less than 10% of the electors of such city.

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

28 (2) The board of county commissioners of Anderson, Atchison,
29 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
30 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,
31 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson
32 and Wyandotte counties may submit the question of imposing a
33 countywide retailers' sales tax and pledging the revenue received
34 therefrom for the purpose of financing the construction or remodeling of a
35 courthouse, jail, law enforcement center facility or other county
36 administrative facility, to the electors at an election called and held

1 thereon. The tax imposed pursuant to this paragraph shall expire when
2 sales tax sufficient to pay all of the costs incurred in the financing of such
3 facility has been collected by retailers as determined by the secretary of
4 revenue. Nothing in this paragraph shall be construed to allow the rate of
5 tax imposed by Butler, Chase, Cowley, Lyon, Montgomery, Neosho, Riley,
6 Sumner or Wilson county pursuant to this paragraph to exceed or be
7 imposed at any rate other than the rates prescribed in K.S.A. 12-189, and
8 amendments thereto.

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

17 (B) The result of the election held on November 8, 1994, on the
18 question submitted by the board of county commissioners of Ottawa
19 county for the purpose of increasing its countywide retailers' sales tax by
20 1% is hereby declared valid, and the revenue received therefrom by the
21 county shall be expended solely for the purpose of financing the erection,
22 construction and furnishing of a law enforcement center and jail facility.

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

38 (D) Except as otherwise provided in this paragraph, the result of the
39 election held on August 5, 2008, on the question submitted by the board of
40 county commissioners of Lyon county for the purpose of increasing its
41 countywide retailers' sales tax by 1% is hereby declared valid, and the
42 revenue received therefrom by the county shall be expended for the
43 purposes of *ad valorem* tax reduction and capital outlay. The tax imposed

1 pursuant to this paragraph shall terminate not later than five years after the
2 commencement thereof.

3 (E) 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 Rawlins county for the purpose of increasing its
6 countywide retailers' sales tax by .75% is hereby declared valid, and the
7 revenue received therefrom by the county shall be expended for the
8 purposes of financing the costs of a swimming pool. The tax imposed
9 pursuant to this paragraph shall terminate not later than 15 years after the
10 commencement thereof or upon payment of all costs authorized pursuant
11 to this paragraph in the financing of such project.

12 (F) The result of the election held on December 1, 2009, on the
13 question submitted by the board of county commissioners of Chautauqua
14 county for the purpose of increasing its countywide retailers' sales tax by
15 1% is hereby declared valid, and the revenue received from such tax by the
16 county shall be expended for the purposes of financing the costs of
17 constructing, furnishing and equipping a county jail and law enforcement
18 center and necessary improvements appurtenant to such jail and law
19 enforcement center. Any tax imposed pursuant to authority granted in this
20 paragraph shall terminate upon payment of all costs authorized pursuant to
21 this paragraph incurred in the financing of the project described in this
22 paragraph.

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

1 treasurer of Ford county and upon receipt of such moneys shall be
2 deposited to the credit of the county road and bridge fund.

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

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

35 (7) The board of county commissioners of Clay, Dickinson and
36 Miami county may submit the question of imposing a countywide retailers'
37 sales tax at the rate of .50% in the case of Clay and Dickinson county and
38 at a rate of up to 1% in the case of Miami county, and pledging the revenue
39 received therefrom for the purpose of financing the costs of roadway
40 construction and improvement to the electors at an election called and held
41 thereon. Except as otherwise provided, the tax imposed pursuant to this
42 paragraph shall expire after five years from the date such tax is first
43 collected. The result of the election held on November 2, 2004, on the

1 question submitted by the board of county commissioners of Miami
2 county for the purpose of extending for an additional five-year period the
3 countywide retailers' sales tax imposed pursuant to this subsection in
4 Miami county is hereby declared valid. The countywide retailers' sales tax
5 imposed pursuant to this subsection in Clay and Miami county may be
6 extended or reenacted for additional five-year periods upon the board of
7 county commissioners of Clay and Miami county submitting such question
8 to the electors at an election called and held thereon for each additional
9 five-year period as provided by law.

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

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

25 (10) The board of county commissioners of Franklin county may
26 submit the question of imposing a countywide retailers' sales tax at the rate
27 of .25% and pledging the revenue received therefrom for the purpose of
28 financing recreational facilities. The tax imposed pursuant to this
29 paragraph shall expire upon payment of all costs authorized in financing
30 such facilities.

31 (11) The board of county commissioners of Douglas county may
32 submit the question of imposing a countywide retailers' sales tax at the rate
33 of .25% and pledging the revenue received therefrom for the purposes of
34 conservation, access and management of open space; preservation of
35 cultural heritage; and economic development projects and activities.

36 (12) The board of county commissioners of Shawnee county may
37 submit the question of imposing a countywide retailers' sales tax at the rate
38 of .25% and pledging the revenue received therefrom to the city of Topeka
39 for the purpose of financing the costs of rebuilding the Topeka boulevard
40 bridge and other public infrastructure improvements associated with such
41 project to the electors at an election called and held thereon. The tax
42 imposed pursuant to this paragraph shall expire upon payment of all costs
43 authorized in financing such project.

1 (13) (A) The board of county commissioners of Jackson county may
2 submit the question of imposing a countywide retailers' sales tax at a rate
3 of .4% and pledging the revenue received therefrom as follows: 50% of
4 such revenues for the purpose of financing for economic development
5 initiatives; and 50% of such revenues for the purpose of financing public
6 infrastructure projects to the electors at an election called and held thereon.
7 The tax imposed pursuant to this paragraph shall expire after seven years
8 from the date such tax is first collected. The board of county
9 commissioners of Jackson county may submit the question of imposing a
10 countywide retailers' sales tax at a rate of .4% which such tax shall take
11 effect after the expiration of the tax imposed pursuant to this paragraph
12 prior to the effective date of this act, and pledging the revenue received
13 therefrom for the purpose of financing public infrastructure projects to the
14 electors at an election called and held thereon. Such tax shall expire after
15 seven years from the date such tax is first collected.

16 (B) *Any individual, public or private corporation receiving moneys*
17 *from the countywide retailers' sales tax provided by subsection (b)(13)(A)*
18 *shall receive written authorization from the board of county*
19 *commissioners of Jackson county before expending such moneys on or*
20 *after the effective date of this act.*

21 (14) The board of county commissioners of Neosho county may
22 submit the question of imposing a countywide retailers' sales tax at the rate
23 of .5% and pledging the revenue received therefrom for the purpose of
24 financing the costs of roadway construction and improvement to the
25 electors at an election called and held thereon. The tax imposed pursuant
26 to this paragraph shall expire upon payment of all costs authorized
27 pursuant to this paragraph in the financing of such project.

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

35 (16) The board of county commissioners of Harvey county may
36 submit the question of imposing a countywide retailers' sales tax at the rate
37 of ~~1.0%~~ 1% and pledging the revenue received therefrom for the purpose
38 of financing the costs of property tax relief, economic development
39 initiatives and public infrastructure improvements to the electors at an
40 election called and held thereon.

41 (17) The board of county commissioners of Atchison county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of .25% and pledging the revenue received therefrom for the purpose of

1 financing the costs of construction and maintenance of sports and
2 recreational facilities to the electors at an election called and held thereon.
3 The tax imposed pursuant to this paragraph shall expire upon payment of
4 all costs authorized in financing such facilities.

5 (18) The board of county commissioners of Wabaunsee county may
6 submit the question of imposing a countywide retailers' sales tax at the rate
7 of .5% and pledging the revenue received therefrom for the purpose of
8 financing the costs of bridge and roadway construction and improvement
9 to the electors at an election called and held thereon. The tax imposed
10 pursuant to this paragraph shall expire after 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 .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 .25%, .5%, .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 .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 .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 .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 .25%, .5%, .75% or 1% and pledging the revenue received therefrom for
5 the purpose of financing the costs of constructing and furnishing a law
6 enforcement center and jail facility and the costs of roadway and bridge
7 improvements to the electors at an election called and held thereon. The
8 tax imposed pursuant to this paragraph shall expire not later than 20 years
9 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 .375% and pledging the revenue therefrom for the purpose of financing
13 the costs of economic development initiatives to the electors at an election
14 called and held thereon.

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

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

40 (e) Any city or county proposing to adopt a retailers' sales tax shall
41 give notice of its intention to submit such proposition for approval by the
42 electors in the manner required by K.S.A. 10-120, and amendments
43 thereto. The notices shall state the time of the election and the rate and

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

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

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

21 Sec. 2. K.S.A. 2011 Supp. 12-187 is hereby repealed.

22 Sec. 3. This act shall take effect and be in force from and after its
23 publication in the Kansas register.
24