

## HOUSE BILL No. 2639

By Committee on Elections

2-11

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1 AN ACT concerning the mail ballot election act; amending K.S.A. 12-  
2 17,103 and 13-13a38 and K.S.A. 2013 Supp. 12-195, 12-195b and 25-  
3 432 and repealing the existing sections.  
4

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

6 Section 1. K.S.A. 2013 Supp. 25-432 is hereby amended to read as  
7 follows: 25-432. An election shall not be conducted under this act unless:

8 (a) Conducted on a date, mutually agreed upon by the governing  
9 body of the political or taxing subdivision and the county election officer,  
10 not later than 120 days following the date the request is submitted by the  
11 political or taxing subdivision;

12 (b) the secretary of state approves a written plan for conduct of the  
13 election, which shall include a written timetable for the conduct of the  
14 election, submitted by the county election officer;

15 (c) the election is nonpartisan;

16 (d) the election is not one at which any candidate is elected, retained  
17 or recalled;

18 (e) the election is not held on the same date as another election in  
19 which the qualified electors of that subdivision of government are eligible  
20 to cast ballots; and

21 (f) the election is a question submitted election at which all of the  
22 qualified electors of one of the following subdivisions of government are  
23 the only electors eligible to vote:

24 (1) Counties;

25 (2) cities;

26 (3) school districts, except in an election held pursuant to K.S.A. 72-  
27 7302 et seq., and amendments thereto;

28 (4) townships;

29 (5) benefit districts organized under K.S.A. 31-301, and amendments  
30 thereto;

31 (6) cemetery districts organized under K.S.A. 15-1013 or 17-1330,  
32 and amendments thereto;

33 (7) combined sewer districts organized under K.S.A. 19-27,169, and  
34 amendments thereto;

35 (8) community college districts organized under K.S.A. 71-1101 et  
36 seq., and amendments thereto;

1 (9) fire districts organized under K.S.A. 19-3601 or 80-1512, and  
2 amendments thereto;

3 (10) hospital districts;

4 (11) improvement districts organized under K.S.A. 19-2753, and  
5 amendments thereto;

6 (12) Johnson county park and recreation district organized under  
7 K.S.A. 19-2859, and amendments thereto;

8 (13) sewage disposal districts organized under K.S.A. 19-27,140, and  
9 amendments thereto;

10 (14) water districts organized under K.S.A. 19-3501 et seq., and  
11 amendments thereto;

12 (15) transportation development districts created pursuant to K.S.A.  
13 2013 Supp. 12-17,140 et seq., and amendments thereto; or

14 (16) any tract of land annexed pursuant to K.S.A. ~~15-521~~ 12-521, and  
15 amendments thereto.

16 (g) *This act shall not be used for question submitted elections dealing*  
17 *with bond issues or tax issues.*

18 Sec. 2. K.S.A. 2013 Supp. 12-195 is hereby amended to read as  
19 follows: 12-195. (a) Except as otherwise provided in K.S.A. 12-195b, 12-  
20 1774, 12-17,103 and 74-8924, and amendments thereto, or subsection (b),  
21 no city or county shall commit any of the funds or proceeds derived from a  
22 retailers' sales tax as a guarantee for the payment of bonds issued by such  
23 city or county or the Kansas development finance authority.

24 (b) Any city or county which is the recipient of funds derived from a  
25 local option sales tax pursuant to K.S.A. 12-187 et seq., and amendments  
26 thereto, is hereby authorized to issue revenue bonds to provide for the  
27 payment of all or any portion of the cost of public facilities or  
28 improvements of such city or county for which such city or county is  
29 authorized pursuant to the constitution or laws of this state to issue general  
30 obligation bonds and to pledge revenues received from countywide or city  
31 retailers' sales taxes for the payment thereof. No such bonds shall be issued  
32 for the payment of all or any portion of the cost of any facilities or  
33 improvements to be used for commercial or retail purposes, except that  
34 such prohibition shall not apply to revenue bonds issued for the payment  
35 of the cost of constructing or improving a convention or exposition hall or  
36 center or public auditorium. In the event the governing body of a city or  
37 county proposes to issue such bonds, and the question of pledging the  
38 revenues received from the countywide or city retailers' sales tax has not  
39 previously been submitted to and approved by the voters of the city or  
40 county, such proposition shall be published once each week for two  
41 consecutive weeks in the official city or county newspaper, as the case  
42 requires. If, within 30 days after the last publication of the proposition, a  
43 petition is filed with the county election officer signed by not less than 4%

1 of the electors of the city or county, as the case requires, who voted for the  
2 office of secretary of state at the last preceding general election for such  
3 office requesting an election thereon, no such bonds shall be issued unless  
4 the proposition is submitted to and approved by a majority of the voters of  
5 the city or county, as the case requires, voting at an election held thereon.  
6 Any such election shall be called and held in accordance with the  
7 provisions of K.S.A. 10-120, and amendments thereto, ~~or in accordance~~  
8 ~~with the provisions of the mail ballot election act.~~

9 (1) Such bonds shall be authorized by ordinance of the governing  
10 body of such city or resolution of the governing body of such county. The  
11 bonds may be issued as registered bonds or coupon bonds, payable to  
12 bearer, and, if coupon bonds, may be registrable as to principal only or as  
13 to principal and interest, and may be made exchangeable for bonds of  
14 another denomination or in another form. The bonds may be in such form  
15 and denominations, may have such date or dates, may be stated to mature  
16 at such time or times, may bear interest payable at such times and at such  
17 rate or rates, may be payable at such places within or without the state,  
18 may be subject to such terms of redemption in advance of maturity at such  
19 prices, and may contain such terms and conditions, all as the city or county  
20 shall determine. The bonds shall have all the qualities of and shall be  
21 deemed to be negotiable instruments under the laws of the state of Kansas.  
22 The authorizing ordinance or resolution may contain any other terms,  
23 covenants and conditions that the city or county deems reasonable and  
24 desirable, including without limitation those pertaining to the maintenance  
25 of various funds and reserves, the nature and extent of any security for  
26 payment of the bonds, the custody and application of the proceeds of the  
27 bonds, the collection, transfer and disposition of sales tax revenues, the  
28 investing of bond proceeds or any funds pledged to the repayment of the  
29 bonds, and the rights, duties and obligations of the city or county and the  
30 owners of the bonds.

31 (2) The authorizing ordinance or resolution may provide for the  
32 execution of a trust indenture between the city or county and any financial  
33 institution within or without the state of Kansas. The trust indenture may  
34 contain any terms, covenants and conditions that are deemed desirable by  
35 the city or county.

36 (3) Any authorizing ordinance or resolution and trust indenture  
37 relating to the issuance of and security for the bonds shall constitute a  
38 contract between the city or county and the owners of the bonds, which  
39 contract, and all covenants, agreements and obligations therein, shall be  
40 promptly performed in strict compliance with the terms and provisions of  
41 such contract, and the covenants, agreements and obligations of the city or  
42 county may be enforced by mandamus or other appropriate proceeding at  
43 law or in equity. The pledge of revenues made by the city or county shall

1 be valid and binding from the time when such pledge is made and the  
2 revenues so pledged and thereafter received by the city or county shall  
3 immediately be subject to the lien of such pledge without such physical  
4 delivery thereof or further act on the part of the city or county, and the lien  
5 of any such pledge shall be valid and binding as against all parties having  
6 claims of any kind against the issuer, irrespective of whether such parties  
7 have notice thereof. Neither the authorizing ordinance or resolution nor  
8 any other instrument by which a pledge is created need be filed or  
9 recorded except in the records of the city or county.

10 (4) The revenue bonds may be sold in such manner, either at public or  
11 private sale, and upon such terms as the city or county shall determine to  
12 be reasonable, including sale at discount. It shall be plainly stated on the  
13 face of each such bond that it has been issued under this act, that the bonds  
14 shall be special obligations of the city or county, payable solely and only  
15 from the revenues pledged to the payment of the bonds and that in no  
16 event, shall the bonds constitute an indebtedness of the state of Kansas or  
17 the city or county for which the faith and credit of the state of Kansas or  
18 city or county is pledged.

19 (5) Any bonds issued under the provisions of this section and the  
20 interest thereon, shall be exempt from all taxes levied by the state of  
21 Kansas, or any political or taxing subdivision thereof.

22 (6) Bonds may be issued for the purpose of refunding, either at  
23 maturity or in advance of maturity, any bonds issued under this section.  
24 Such refunding bonds may either be sold or delivered in exchange for the  
25 bonds being refunded. If sold, the proceeds may either be applied to the  
26 payment of the bonds being refunded or deposited in trust and there  
27 maintained in cash or investments for the retirement of the bonds being  
28 refunded, as shall be specified by the city or county and the authorizing  
29 ordinance or resolution or trust indenture securing such refunding bonds.  
30 The authorizing ordinance or resolution or trust indenture securing the  
31 refunding bonds may provide that the refunding bonds shall have the same  
32 security for their payment as provided for the bonds being refunded.  
33 Refunding bonds shall be sold and secured in accordance with the  
34 provisions of this act pertaining to the sale and security of the bonds.

35 (7) Bonds issued under the provisions of this act shall be eligible to  
36 secure the deposit of public funds under article 14 of chapter 9 of the  
37 Kansas Statutes Annotated, and amendments thereto.

38 (8) Bonds issued under the provisions of this act shall be in addition  
39 to and not subject to any statutory limitation of bonded indebtedness  
40 imposed on such city or county.

41 Sec. 3. K.S.A. 2013 Supp. 12-195b is hereby amended to read as  
42 follows: 12-195b. The governing body of any city or county by the  
43 appropriate ordinance or resolution, may authorize the issuance of general

1 obligation bonds to provide for the payment of all or any portion of the  
2 cost of any public facilities or improvements for which such city or county  
3 is otherwise authorized pursuant to the constitution or laws of this state to  
4 issue general obligation bonds. The governing body may pledge revenues  
5 received from countywide or city retailers' sales taxes imposed pursuant to  
6 K.S.A. 12-187 et seq., and amendments thereto, for the payment of such  
7 bonds. The pledge of revenues received from countywide or city retailers'  
8 sales taxes for payment of such bonds shall constitute an irrevocable  
9 pledge of the revenues and shall be made a lien on the revenues for the  
10 benefit of bondholders. Any bonds issued under this section shall be  
11 subject to the following requirements:

12 (a) Before the governing body of any city or county shall issue any  
13 general obligation bonds as authorized herein, the governing body shall  
14 cause to be prepared a comprehensive feasibility study showing that  
15 revenues received from a countywide or city retailers' sales tax would be  
16 sufficient to retire such bonds.

17 (b) Such bonds shall constitute a general obligation of the city or  
18 county payable from the pledged revenue received from countywide or  
19 city retailers' sales taxes and if not so paid such bonds shall be payable  
20 from ad valorem taxes which for the purpose of paying such bonds may be  
21 levied without limit as to rate or amount by the city or county, and shall be  
22 printed as provided in K.S.A. 10-112, and amendments thereto.

23 (c) Any bonds issued under the provisions of this section and the  
24 interest thereon, shall be exempt from all taxes levied by the state of  
25 Kansas or any political or taxing subdivision thereof.

26 (d) All bonds which are to be financed in accordance with the  
27 provisions of this section shall be subject to any statutory limitation of  
28 bonded indebtedness imposed on a city or county unless:

29 (1) The law authorizing the issuance of such bonds specifically  
30 excludes such bonds from any statutory limitation of bonded indebtedness;

31 (2) the bonds are excluded from the computation of bonded  
32 indebtedness pursuant to K.S.A. 10-307 or 10-309, and amendments  
33 thereto; or

34 (3) the bonds are issued by Douglas county or Sherman county.

35 (e) In the event the governing body of a city or county proposes to  
36 issue such bonds, and the question of issuing bonds as authorized herein  
37 has not previously been submitted to and approved by the voters of the city  
38 or county such proposition shall be published once each week for two  
39 consecutive weeks in its official newspaper. If within 30 days after the last  
40 publication of the proposition, a petition is filed with the county election  
41 officer signed by not less than 5% of the electors of the city or county who  
42 voted in the last preceding general election of the city or county, then no  
43 such bonds shall be issued unless the proposition is submitted to and

1 approved by a majority of the voters of the city or county voting at  
2 election held thereon. Any such elections shall be called and held in  
3 accordance with the provisions of K.S.A. 10-120, and amendments  
4 thereto, ~~or in accordance with the provisions of the mail ballot election act.~~

5 Sec. 4. K.S.A. 12-17,103 is hereby amended to read as follows: 12-  
6 17,103. (a) The governing body of the city, acting on and in behalf of the  
7 district, may issue municipal improvement district bonds for the cost of  
8 improvements as defined by subsection (c) of K.S.A. 12-1795, and  
9 amendments thereto. The principal of and interest on the bonds shall be  
10 payable: (1) From a levy of ad valorem taxes on all of the taxable tangible  
11 property within the district; (2) in cases of revenue producing  
12 improvements, from a pledge of the income and receipts derived  
13 therefrom; (3) in cities which receive revenue from a local option sales tax  
14 pursuant to K.S.A. 12-187 et seq., and amendments thereto, from a pledge  
15 of a portion or all of the receipts derived from the tax; or (4) from any  
16 combination of these methods. The bonds shall be issued in accordance  
17 with the general bond law but shall not be general obligations of the city.  
18 The bonds shall bear interest at a rate not to exceed the maximum rate of  
19 interest prescribed by K.S.A. 10-1009, and amendments thereto. In the  
20 event the district is dissolved as an operating agency, the property in the  
21 district shall remain liable for any taxes levied to pay any principal and  
22 interest on any bonds authorized, issued and still outstanding. No bonds  
23 shall be issued until a public hearing is held thereon in the manner  
24 provided by K.S.A. 12-17,101a, and amendments thereto.

25 (b) In the event the governing body of a city proposes to issue such  
26 bonds, the principal and interest for which are payable in whole or in part  
27 from a pledge of local option sales tax revenues, and the question of  
28 pledging the revenues received from the sales tax has not previously been  
29 submitted to and approved by the voters of the city, such proposition shall  
30 be published once each week for two consecutive weeks in the official city  
31 newspaper. If, within 30 days after the last publication of the proposition, a  
32 petition is filed with the county election officer signed by not less than  
33 10% of the electors of the city who voted in the last preceding general  
34 election of the city requesting an election thereon, no such bonds shall be  
35 issued unless the proposition is submitted to and approved by a majority of  
36 the voters of the city voting at an election held thereon. Any such election  
37 shall be called and held in accordance with the provisions of K.S.A. 10-  
38 120, and amendments thereto, ~~or in accordance with the provisions of the~~  
39 ~~mail ballot election act.~~

40 Sec. 5. K.S.A. 13-13a38 is hereby amended to read as follows: 13-  
41 13a38. (a) The board of regents of Washburn University of Topeka may  
42 adopt a resolution imposing a countywide retailers' sales tax within  
43 Shawnee county. Such resolution shall be published once each week for

1 two consecutive weeks in the Shawnee county official newspaper. The rate  
2 of any such tax shall not exceed .65%. Such university is prohibited from  
3 administering or collecting such tax locally, but shall utilize the services of  
4 the state department of revenue to administer, enforce and collect such tax.  
5 Except as otherwise provided by K.S.A. 13-13a39, and amendments  
6 thereto, such tax shall be identical in its application and exemptions  
7 therefrom to the Kansas retailers' sales tax act, and all laws and rules and  
8 regulations of the state department of revenue relating to the Kansas  
9 retailers' sales tax act shall apply to such tax insofar as the same may be  
10 made applicable.

11 (b) The secretary of revenue is authorized to administer, enforce and  
12 collect the university's retailers' sales tax and to adopt such rules and  
13 regulations necessary for the efficient and effective administration,  
14 enforcement and collection thereof. The state director of taxation shall  
15 cause such taxes to be collected within the boundaries of Shawnee county  
16 at the same time and in the same manner provided for the collection of the  
17 state retailers' sales tax. All moneys collected by the director of taxation  
18 pursuant to the provisions of this section shall be remitted to the state  
19 treasurer in accordance with the provisions of K.S.A. 75-4215, and  
20 amendments thereto. Upon receipt of each such remittance, the state  
21 treasurer shall deposit the entire amount in the state treasury to the credit  
22 of the Washburn University of Topeka retailers' sales tax fund, which fund  
23 is hereby established in the state treasury. Any refund due on any tax  
24 collected pursuant to this section shall be paid out of the sales tax refund  
25 fund and reimbursement to such fund shall be made by the director of  
26 taxation from collections of the university's sales tax revenue. All moneys  
27 collected pursuant to this section for such university shall be remitted at  
28 least quarterly by the state treasurer to the treasurer of such university.

29 (c) All revenue received by Washburn University of Topeka from its  
30 retailers' sales tax shall be used solely for the purpose of financing its  
31 operations regarding all support activities described by K.S.A. 13-13a18,  
32 and amendments thereto.

33 (d) If within 30 days of the final publication of a resolution adopted  
34 pursuant to subsection (a), a petition signed by a number of electors of the  
35 county equal to not less than 5% of the number of qualified electors of the  
36 county shall be filed in the office of the county election officer demanding  
37 that such resolution be submitted to a vote of the electors, it shall not take  
38 effect until submitted to a referendum and approved by the electors. An  
39 election if called, shall be called within 30 days and held within 45 days  
40 after the filing of the petition. The board, by resolution, shall call the  
41 election and fix the date. Such resolution shall be published once each  
42 week for two consecutive weeks in the official county newspaper, and the  
43 election shall be conducted in the same manner as are elections for officers

1 of such county. Such election may be conducted in accordance with the  
2 provisions of ~~the mail ballot election act~~ *K.S.A. 10-120, and amendments*  
3 *thereto*. The proposition shall be: "Shall Washburn University of Topeka  
4 be authorized to impose a countywide sales tax not to exceed .65% in  
5 Shawnee county for purposes of eliminating 15 mills of ad valorem  
6 property taxes now levied by the university and eliminating the payment of  
7 out-district tuition by the townships within Shawnee county to the  
8 university?"

9 (e) The provisions of K.S.A. 12-191 and 12-191a, and amendments  
10 thereto, insofar as may be made applicable, shall apply to sales subject to  
11 the tax imposed pursuant to this section.

12 Sec. 6. K.S.A. 12-17,103 and 13-13a38 and K.S.A. 2013 Supp. 12-  
13 195, 12-195b and 25-432 are hereby repealed.

14 Sec. 7. This act shall take effect and be in force from and after its  
15 publication in the statute book.

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