

**SENATE BILL No. 135**

By Senator Love

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1 AN ACT concerning sales taxation; relating to aviation fuel; option to  
2 exempt from city sales tax.

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

5 Section 1. The governing body of a city may exempt the sale of  
6 aviation fuel, as defined in K.S.A. 79-3401, and amendments thereto, from  
7 retailers' sales tax imposed by the city pursuant to K.S.A. 12-187 et seq.,  
8 and amendments thereto, by enacting an ordinance authorizing the  
9 exemption. Such ordinance shall be published once each week for two  
10 consecutive weeks in the official city paper. If within 30 days of its last  
11 publication a petition signed by not less than 5% of the legally qualified  
12 electors is filed with the city clerk, such ordinance shall not take effect  
13 until submitted to the electors of such city and approved at an election to  
14 be held within 90 days of the filing of such petition. The governing body  
15 of the city shall have power to call such an election, and such an election  
16 shall be called, noticed, conducted, and canvassed in the manner provided  
17 by law for bond elections under the provisions of the general bond law,  
18 except, the ballots used when voting upon such ordinance or resolution, as  
19 the case may be, shall contain these words: "For the ordinance" and  
20 "against the ordinance," as the case may be stating the nature of the  
21 proposed ordinance. If no sufficient protest is filed within such 30 days, or  
22 if the ordinance is approved at an election, such ordinance shall become  
23 effective and the governing body of such city may proceed with its  
24 implementation.

25 Sec. 2. This act shall take effect and be in force from and after its  
26 publication in the statute book.