

HOUSE BILL No. 2040

By Committee on Taxation

1-17

1 AN ACT concerning sales and compensating use tax; relating to
2 countywide retailers' sales tax; rates, election, Finney county; amending
3 K.S.A. 2018 Supp. 12-187 and 12-189 and repealing the existing
4 sections.
5

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

7 Section 1. K.S.A. 2018 Supp. 12-187 is hereby amended to read as
8 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
9 provisions of this act without the governing body of such city having first
10 submitted such proposition to and having received the approval of a
11 majority of the electors of the city voting thereon at an election called and
12 held therefor. The governing body of any city may submit the question of
13 imposing a retailers' sales tax and the governing body shall be required to
14 submit the question upon submission of a petition signed by electors of
15 such city equal in number to not less than 10% of the electors of such city.

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

30 (2) The board of county commissioners of Anderson, Atchison,
31 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
32 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,
33 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,
34 Wabaunsee, Wilson and Wyandotte counties may submit the question of
35 imposing a countywide retailers' sales tax and pledging the revenue
36 received therefrom for the purpose of financing the construction or

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

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

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

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

40 (D) Except as otherwise provided in this paragraph, the result of the
41 election held on August 5, 2008, on the question submitted by the board of
42 county commissioners of Lyon county for the purpose of increasing its
43 countywide retailers' sales tax by 1% is hereby declared valid, and the

1 revenue received therefrom by the county shall be expended for the
2 purposes of ad valorem tax reduction and capital outlay. The tax imposed
3 pursuant to this paragraph shall terminate not later than five years after the
4 commencement thereof.

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

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

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

35 (H) *The result of the election held on November 7, 2017, on the*
36 *question submitted by the board of county commissioners of Finney county*
37 *for the purpose of increasing its countywide retailers' sales tax by 0.3% is*
38 *hereby declared valid, and the revenues of such tax shall be used by*
39 *Finney county and the city of Garden City, Kansas, as agreed in an*
40 *interlocal cooperation agreement between the city and county, and as*
41 *detailed in the ballot question approved by voters. The tax imposed*
42 *pursuant to this subparagraph shall be levied for a period of 15 years*
43 *from the date it is first levied.*

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

24 (5) The board of county commissioners of any county may submit the
25 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
26 0.75% or 1% and pledging the revenue received therefrom for the purpose
27 of financing the provision of health care services, as enumerated in the
28 question, to the electors at an election called and held thereon. Whenever
29 any county imposes a tax pursuant to this paragraph, any tax imposed
30 pursuant to subsection (a)(2) by any city located in such county shall
31 expire upon the effective date of the imposition of the countywide tax, and
32 thereafter the state treasurer shall remit to each such city that portion of the
33 countywide tax revenue collected by retailers within such city as certified
34 by the director of taxation. The tax imposed pursuant to this paragraph
35 shall be deemed to be in addition to the rate limitations prescribed in
36 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health
37 care services shall include, but not be limited to, the following: Local
38 health departments, city or county hospitals, city or county nursing homes,
39 preventive health care services including immunizations, prenatal care and
40 the postponement of entry into nursing homes by home care services,
41 mental health services, indigent health care, physician or health care
42 worker recruitment, health education, emergency medical services, rural
43 health clinics, integration of health care services, home health services and

1 rural health networks.

2 (6) The board of county commissioners of Allen county may submit
3 the question of imposing a countywide retailers' sales tax at the rate of
4 0.5% and pledging the revenue received therefrom for the purpose of
5 financing the costs of operation and construction of a solid waste disposal
6 area or the modification of an existing landfill to comply with federal
7 regulations to the electors at an election called and held thereon. The tax
8 imposed pursuant to this paragraph shall expire upon the payment of all
9 costs incurred in the financing of the project undertaken. Nothing in this
10 paragraph shall be construed to allow the rate of tax imposed by Allen
11 county pursuant to this paragraph to exceed or be imposed at any rate other
12 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

13 (7) The board of county commissioners of Clay, Dickinson and
14 Miami county may submit the question of imposing a countywide retailers'
15 sales tax at the rate of 0.50% in the case of Clay and Dickinson county and
16 at a rate of up to 1% in the case of Miami county, and pledging the revenue
17 received therefrom for the purpose of financing the costs of roadway
18 construction and improvement to the electors at an election called and held
19 thereon. Except as otherwise provided, the tax imposed pursuant to this
20 paragraph shall expire after five years from the date such tax is first
21 collected. The result of the election held on November 2, 2004, on the
22 question submitted by the board of county commissioners of Miami
23 county for the purpose of extending for an additional five-year period the
24 countywide retailers' sales tax imposed pursuant to this subsection in
25 Miami county is hereby declared valid. The countywide retailers' sales tax
26 imposed pursuant to this subsection in Clay and Miami county may be
27 extended or reenacted for additional five-year periods upon the board of
28 county commissioners of Clay and Miami county submitting such question
29 to the electors at an election called and held thereon for each additional
30 five-year period as provided by law.

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

38 (9) The board of county commissioners of Cowley, Crawford, Russell
39 and Woodson county may submit the question of imposing a countywide
40 retailers' sales tax at the rate of 0.5% in the case of Crawford, Russell and
41 Woodson county and at a rate of up to 0.25%, in the case of Cowley
42 county and pledging the revenue received therefrom for the purpose of
43 financing economic development initiatives or public infrastructure

1 projects. The tax imposed pursuant to this paragraph shall expire after five
2 years from the date such tax is first collected.

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

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

14 (12) The board of county commissioners of Shawnee county may
15 submit the question of imposing a countywide retailers' sales tax at the rate
16 of 0.25% and pledging the revenue received therefrom to the city of
17 Topeka for the purpose of financing the costs of rebuilding the Topeka
18 boulevard bridge and other public infrastructure improvements associated
19 with such project to the electors at an election called and held thereon. The
20 tax imposed pursuant to this paragraph shall expire upon payment of all
21 costs authorized in financing such project.

22 (13) The board of county commissioners of Jackson county may
23 submit the question of imposing a countywide retailers' sales tax at a rate
24 of 0.4% and pledging the revenue received therefrom as follows: 50% of
25 such revenues for the purpose of financing for economic development
26 initiatives; and 50% of such revenues for the purpose of financing public
27 infrastructure projects to the electors at an election called and held thereon.
28 The tax imposed pursuant to this paragraph shall expire after seven years
29 from the date such tax is first collected. The board of county
30 commissioners of Jackson county may submit the question of imposing a
31 countywide retailers' sales tax at a rate of 0.4% which such tax shall take
32 effect after the expiration of the tax imposed pursuant to this paragraph
33 prior to the effective date of this act, and pledging the revenue received
34 therefrom for the purpose of financing public infrastructure projects to the
35 electors at an election called and held thereon. Such tax shall expire after
36 seven years from the date such tax is first collected.

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

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

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

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

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

28 (19) The board of county commissioners of Jefferson county may
29 submit the question of imposing a countywide retailers' sales tax at the rate
30 of 1% and pledging the revenue received therefrom for the purpose of
31 financing the costs of roadway construction and improvement to the
32 electors at an election called and held thereon. The tax imposed pursuant
33 to this paragraph shall expire after six years from the date such tax is first
34 collected. The countywide retailers' sales tax imposed pursuant to this
35 paragraph may be extended or reenacted for additional six-year periods
36 upon the board of county commissioners of Jefferson county submitting
37 such question to the electors at an election called and held thereon for each
38 additional six-year period as provided by law.

39 (20) The board of county commissioners of Riley county may submit
40 the question of imposing a countywide retailers' sales tax at the rate of up
41 to 1% and pledging the revenue received therefrom for the purpose of
42 financing the costs of bridge and roadway construction and improvement
43 to the electors at an election called and held thereon. The tax imposed

1 pursuant to this paragraph shall expire after five years from the date such
2 tax is first collected.

3 (21) The board of county commissioners of Johnson county may
4 submit the question of imposing a countywide retailers' sales tax at the rate
5 of 0.25% and pledging the revenue received therefrom for the purpose of
6 financing the construction and operation costs of public safety projects,
7 including, but not limited to, a jail, detention center, sheriff's resource
8 center, crime lab or other county administrative or operational facility
9 dedicated to public safety, to the electors at an election called and held
10 thereon. The tax imposed pursuant to this paragraph shall expire after 10
11 years from the date such tax is first collected. The countywide retailers'
12 sales tax imposed pursuant to this subsection may be extended or
13 reenacted for additional periods not exceeding 10 years upon the board of
14 county commissioners of Johnson county submitting such question to the
15 electors at an election called and held thereon for each additional ten-year
16 period as provided by law.

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

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

34 (24) The board of county commissioners of Barton county may
35 submit the question of imposing a countywide retailers' sales tax at the rate
36 of up to 0.5% and pledging the revenue received therefrom for the purpose
37 of financing the costs of roadway and bridge construction and
38 improvement and infrastructure development and improvement to the
39 electors at an election called and held thereon. The tax imposed pursuant
40 to this paragraph shall expire after 10 years from the date such tax is first
41 collected.

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

1 of 0.25% and pledging the revenue received therefrom for the purpose of
2 financing the costs of the county's obligation as participating employer to
3 make employer contributions and other required contributions to the
4 Kansas public employees retirement system for eligible employees of the
5 county who are members of the Kansas police and firemen's retirement
6 system, to the electors at an election called and held thereon. The tax
7 imposed pursuant to this paragraph shall expire upon payment of all costs
8 authorized in financing such purpose.

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

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

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

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

38 (30) 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 0.5% and pledging the revenue received therefrom for the purpose of
41 financing the construction or remodeling of a courthouse, jail, law
42 enforcement center facility, detention facility or other county
43 administrative facility, specifically including mental health and for the

1 operation thereof.

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

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

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

32 (d) Any city retailers' sales tax being levied by a city prior to July 1,
33 2006, shall continue in effect until repealed in the manner provided herein
34 for the adoption and approval of such tax or until repealed by the adoption
35 of an ordinance for such repeal. Any countywide retailers' sales tax in the
36 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect
37 until repealed in the manner provided herein for the adoption and approval
38 of such tax.

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

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

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

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

20 Sec. 2. K.S.A. 2018 Supp. 12-189 is hereby amended to read as
21 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
22 increments of 0.05% and in an amount not to exceed 2% for general
23 purposes and not to exceed 1% for special purposes which shall be
24 determined by the governing body of the city. For any retailers' sales tax
25 imposed by a city for special purposes, such city shall specify the purposes
26 for which such tax is imposed. All such special purpose retailers' sales
27 taxes imposed by a city shall expire after 10 years from the date such tax is
28 first collected. The rate of any countywide retailers' sales tax shall be fixed
29 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
30 and which amount shall be determined by the board of county
31 commissioners, except that:

32 (a) The board of county commissioners of Wabaunsee county, for the
33 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
34 rate at 1.25%; the board of county commissioners of Osage or Reno
35 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
36 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
37 Cherokee, Crawford, Ford, Saline, Seward, Thomas or Wyandotte county,
38 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
39 such rate at 1.5%, the board of county commissioners of Atchison county,
40 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
41 such rate at 1.5% or 1.75%; the board of county commissioners of
42 Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A.
43 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board

1 of county commissioners of Marion county, for the purposes of K.S.A. 12-
2 187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board
3 of county commissioners of Franklin, Linn and Miami counties, for the
4 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
5 rate at a percentage which is equal to the sum of the rate allowed to be
6 imposed by the respective board of county commissioners on July 1, 2007,
7 plus up to 1.0%; and the board of county commissioners of Brown county,
8 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
9 such rate at up to 2%;

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

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

16 (d) the board of county commissioners of any county for the purposes
17 of K.S.A. 12-187(b)(5), and amendments thereto, may fix such rate at a
18 percentage which is equal to the sum of the rate allowed to be imposed by
19 a board of county commissioners on the effective date of this act plus
20 0.25%, 0.5%, 0.75% or 1%, as the case requires;

21 (e) the board of county commissioners of Dickinson county, for the
22 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such
23 rate at 1.5%, and the board of county commissioners of Miami county, for
24 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
25 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

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

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

- 1 (l) the board of county commissioners of Neosho county, for the
2 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such
3 rate at 1.0% or 1.5%;
- 4 (m) the board of county commissioners of Saline county, for the
5 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
6 rate at up to 1.5%;
- 7 (n) the board of county commissioners of Harvey county, for the
8 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
9 rate at 2.0%;
- 10 (o) the board of county commissioners of Atchison county, for the
11 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
12 rate at a percentage which is equal to the sum of the rate allowed to be
13 imposed by the board of county commissioners of Atchison county on the
14 effective date of this act plus 0.25%;
- 15 (p) the board of county commissioners of Wabaunsee county, for the
16 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such
17 rate at a percentage which is equal to the sum of the rate allowed to be
18 imposed by the board of county commissioners of Wabaunsee county on
19 July 1, 2007, plus 0.5%;
- 20 (q) the board of county commissioners of Jefferson county, for the
21 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may
22 fix such rate at 2.25%;
- 23 (r) the board of county commissioners of Riley county, for the
24 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
25 rate at a percentage which is equal to the sum of the rate allowed to be
26 imposed by the board of county commissioners of Riley county on July 1,
27 2007, plus up to 1%;
- 28 (s) the board of county commissioners of Johnson county for the
29 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
30 rate at a percentage which is equal to the sum of the rate allowed to be
31 imposed by the board of county commissioners of Johnson county on July
32 1, 2007, plus 0.25%;
- 33 (t) the board of county commissioners of Wilson county for the
34 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such
35 rate at up to 2%;
- 36 (u) the board of county commissioners of Butler county for the
37 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such
38 rate at a percentage which is equal to the sum of the rate otherwise allowed
39 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;
- 40 (v) the board of county commissioners of Barton county, for the
41 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such
42 rate at up to 1.5%;
- 43 (w) the board of county commissioners of Lyon county, for the

1 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
2 such rate at 1.5%;

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

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

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

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

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

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

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

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

28 *(ff) the board of county commissioners of Finney county, for the*
29 *purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix*
30 *such rate at a percentage that is equal to the sum of the rate otherwise*
31 *allowed pursuant to this section, plus 0.3%.*

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

1 administration and enforcement thereof.

2 Upon receipt of a certified copy of an ordinance or resolution
3 authorizing the levy of a local retailers' sales tax, the director of taxation
4 shall cause such taxes to be collected within or without the boundaries of
5 such taxing subdivision at the same time and in the same manner provided
6 for the collection of the state retailers' sales tax. Such copy shall be
7 submitted to the director of taxation within 30 days after adoption of any
8 such ordinance or resolution. All moneys collected by the director of
9 taxation under the provisions of this section shall be credited to a county
10 and city retailers' sales tax fund which fund is hereby established in the
11 state treasury, except that all moneys collected by the director of taxation
12 pursuant to the authority granted in K.S.A. 12-187(b)(22), and
13 amendments thereto, shall be credited to the Wilson county capital
14 improvements fund. Any refund due on any county or city retailers' sales
15 tax collected pursuant to this act shall be paid out of the sales tax refund
16 fund and reimbursed by the director of taxation from collections of local
17 retailers' sales tax revenue. Except for local retailers' sales tax revenue
18 required to be deposited in the redevelopment bond fund established under
19 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax
20 revenue collected within any county or city pursuant to this act shall be
21 apportioned and remitted at least quarterly by the state treasurer, on
22 instruction from the director of taxation, to the treasurer of such county or
23 city.

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

28 The director of taxation shall provide, upon request by a city or county
29 clerk or treasurer or finance officer of any city or county levying a local
30 retailers' sales tax, monthly reports identifying each retailer doing business
31 in such city or county or making taxable sales sourced to such city or
32 county, setting forth the tax liability and the amount of such tax remitted
33 by each retailer during the preceding month and identifying each business
34 location maintained by the retailer and such retailer's sales or use tax
35 registration or account number. Such report shall be made available to the
36 clerk or treasurer or finance officer of such city or county within a
37 reasonable time after it has been requested from the director of taxation.
38 The director of taxation shall be allowed to assess a reasonable fee for the
39 issuance of such report. Information received by any city or county
40 pursuant to this section shall be confidential, and it shall be unlawful for
41 any officer or employee of such city or county to divulge any such
42 information in any manner. Any violation of this paragraph by a city or
43 county officer or employee is a class A misdemeanor, and such officer or

1 employee shall be dismissed from office. Reports of violations of this
2 paragraph shall be investigated by the attorney general. The district
3 attorney or county attorney and the attorney general shall have authority to
4 prosecute violations of this paragraph.

5 Sec. 3. K.S.A. 2018 Supp. 12-187 and 12-189 are hereby repealed.

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