

As Amended by House Committee

Session of 2019

HOUSE BILL No. 2160

By Committee on Taxation

2-6

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

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

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

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

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

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

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

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

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

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

1 purposes of ad valorem tax reduction and capital outlay. The tax imposed
2 pursuant to this paragraph shall terminate not later than five years after the
3 commencement thereof.

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

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

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

34 (4) The board of county commissioners of Finney and Ford counties
35 may submit the question of imposing a countywide retailers' sales tax at
36 the rate of 0.25% and pledging the revenue received therefrom for the
37 purpose of financing all or any portion of the cost to be paid by Finney or
38 Ford county for construction of highway projects identified as system
39 enhancements under the provisions of K.S.A. 68-2314(b)(5), and
40 amendments thereto, to the electors at an election called and held thereon.
41 Such election shall be called and held in the manner provided by the
42 general bond law. The tax imposed pursuant to this paragraph shall expire
43 upon the payment of all costs authorized pursuant to this paragraph in the

1 financing of such highway projects. Nothing in this paragraph shall be
2 construed to allow the rate of tax imposed by Finney or Ford county
3 pursuant to this paragraph to exceed the maximum rate prescribed in
4 K.S.A. 12-189, and amendments thereto. If any funds remain upon the
5 payment of all costs authorized pursuant to this paragraph in the financing
6 of such highway projects in Finney county, the state treasurer shall remit
7 such funds to the treasurer of Finney county and upon receipt of such
8 moneys shall be deposited to the credit of the county road and bridge fund.
9 If any funds remain upon the payment of all costs authorized pursuant to
10 this paragraph in the financing of such highway projects in Ford county,
11 the state treasurer shall remit such funds to the treasurer of Ford county
12 and upon receipt of such moneys shall be deposited to the credit of the
13 county road and bridge fund.

14 (5) The board of county commissioners of any county may submit the
15 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
16 0.75% or 1% and pledging the revenue received therefrom for the purpose
17 of financing the provision of health care services, as enumerated in the
18 question, to the electors at an election called and held thereon. Whenever
19 any county imposes a tax pursuant to this paragraph, any tax imposed
20 pursuant to subsection (a)(2) by any city located in such county shall
21 expire upon the effective date of the imposition of the countywide tax, and
22 thereafter the state treasurer shall remit to each such city that portion of the
23 countywide tax revenue collected by retailers within such city as certified
24 by the director of taxation. The tax imposed pursuant to this paragraph
25 shall be deemed to be in addition to the rate limitations prescribed in
26 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health
27 care services shall include, but not be limited to, the following: Local
28 health departments, city or county hospitals, city or county nursing homes,
29 preventive health care services including immunizations, prenatal care and
30 the postponement of entry into nursing homes by home care services,
31 mental health services, indigent health care, physician or health care
32 worker recruitment, health education, emergency medical services, rural
33 health clinics, integration of health care services, home health services and
34 rural health networks.

35 (6) The board of county commissioners of Allen county may submit
36 the question of imposing a countywide retailers' sales tax at the rate of
37 0.5% and pledging the revenue received therefrom for the purpose of
38 financing the costs of operation and construction of a solid waste disposal
39 area or the modification of an existing landfill to comply with federal
40 regulations to the electors at an election called and held thereon. The tax
41 imposed pursuant to this paragraph shall expire upon the payment of all
42 costs incurred in the financing of the project undertaken. Nothing in this
43 paragraph shall be construed to allow the rate of tax imposed by Allen

1 county pursuant to this paragraph to exceed or be imposed at any rate other
2 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

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

28 (9) The board of county commissioners of Cowley, Crawford, Russell
29 and Woodson county may submit the question of imposing a countywide
30 retailers' sales tax at the rate of 0.5% in the case of Crawford, Russell and
31 Woodson county and at a rate of up to 0.25%, in the case of Cowley
32 county and pledging the revenue received therefrom for the purpose of
33 financing economic development initiatives or public infrastructure
34 projects. The tax imposed pursuant to this paragraph shall expire after five
35 years from the date such tax is first collected.

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

42 (11) The board of county commissioners of Douglas 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 purposes of
2 conservation, access and management of open space; preservation of
3 cultural heritage; and economic development projects and activities.

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

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

27 (14) The board of county commissioners of Neosho county may
28 submit the question of imposing a countywide retailers' sales tax at the rate
29 of 0.5% and pledging the revenue received therefrom for the purpose of
30 financing the costs of roadway construction and improvement 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
33 pursuant to this paragraph in the financing of such project.

34 (15) The board of county commissioners of Saline 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 construction and operation of an expo center to
38 the electors at an election called and held thereon. The tax imposed
39 pursuant to this paragraph shall expire after five years from the date such
40 tax is first collected.

41 (16) The board of county commissioners of Harvey county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of 1.0% and pledging the revenue received therefrom for the purpose of

1 financing the costs of property tax relief, economic development initiatives
2 and public infrastructure improvements to the electors at an election called
3 and held thereon.

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

11 (18) The board of county commissioners of Wabaunsee county may
12 submit the question of imposing a countywide retailers' sales tax at the rate
13 of 0.5% and pledging the revenue received therefrom for the purpose of
14 financing the costs of bridge and roadway construction and improvement
15 to the electors at an election called and held thereon. The tax imposed
16 pursuant to this paragraph shall expire after 15 years from the date such
17 tax is first collected. ~~The countywide retailers' sales tax imposed pursuant~~
18 ~~to this paragraph may be extended or reenacted for additional periods not~~
19 ~~exceeding 15 years upon the board of county commissioners of Wabaunsee~~
20 ~~county submitting such question to the electors at an election called and~~
21 ~~held thereon for each extension or reenactment period as provided by law.~~
22 **On and after July 1, 2019, the countywide retailers' sales tax imposed**
23 **pursuant to this paragraph may be extended or reenacted for one**
24 **additional period not to exceed 15 years upon the board of county**
25 **commissioners of Wabaunsee county submitting such question to the**
26 **electors at an election called and held thereon as provided by law. For**
27 **any countywide retailers' sales tax that is extended or reenacted**
28 **pursuant to this paragraph, such tax shall expire not later than 15**
29 **years from the date such tax is first collected.**

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

41 (20) The board of county commissioners of Riley county may submit
42 the question of imposing a countywide retailers' sales tax at the rate of up
43 to 1% and pledging the revenue received therefrom for the purpose of

1 financing the costs of bridge and roadway construction and improvement
2 to the electors at an election called and held thereon. The tax imposed
3 pursuant to this paragraph shall expire after five years from the date such
4 tax is first collected.

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

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

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

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

1 (25) The board of county commissioners of Jefferson county may
2 submit the question of imposing a countywide retailers' sales tax at the rate
3 of 0.25% and pledging the revenue received therefrom for the purpose of
4 financing the costs of the county's obligation as participating employer to
5 make employer contributions and other required contributions to the
6 Kansas public employees retirement system for eligible employees of the
7 county who are members of the Kansas police and firemen's retirement
8 system, to the electors at an election called and held thereon. The tax
9 imposed pursuant to this paragraph shall expire upon payment of all costs
10 authorized in financing such purpose.

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

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

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

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

40 (30) The board of county commissioners of Douglas county may
41 submit the question of imposing a countywide retailers' sales tax at the rate
42 of 0.5% and pledging the revenue received therefrom for the purpose of
43 financing the construction or remodeling of a courthouse, jail, law

1 enforcement center facility, detention facility or other county
2 administrative facility, specifically including mental health and for the
3 operation thereof.

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

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

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

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

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

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

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

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

22 Sec. 2. K.S.A. 2018 Supp. 12-187 is hereby repealed.

23 Sec. 3. This act shall take effect and be in force from and after its
24 publication in the statute book.