

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: February 11, 2021  
Subject: Senate Bill No. 87

**Summary**

Senate Bill No. 87 relates to countywide retailers' sales tax. The bill would amend K.S.A. 2020 Supp. 12-192 to provide that, on and after July 1, 2021, the apportionment of countywide retailers' sales tax between the county and each city located in the county, described in subsection (a), would be discontinued for any revenue received pursuant to a countywide retailers' sales tax imposed for general purposes that was approved by a majority of the electors voting thereon. All revenue from such countywide retailers' sales tax levied for general purposes pursuant to K.S.A. 12-187 et seq., and amendments thereto, would be remitted to the county. The bill provides that this new provision would not prevent a board of county commissioners from entering into interlocal agreements to share a portion of the revenue with any city located in such county as otherwise allowed by law. Further, the provision would not apply to tax increment revenues pledged prior to July 1, 2021, to the repayment of special obligation bonds for STAR bond projects.

The bill would take effect from and after its publication in the statute book.