

HOUSE BILL No. 2738

By Committee on Taxation

3-15

1 AN ACT concerning sales taxation; relating to countywide retailers' sales
2 tax; discontinuing an Atchison countywide retailers' sales tax; allowing
3 counties to decide whether to apportion revenue between the county
4 and cities located therein; amending K.S.A. 2021 Supp. 12-187 and 12-
5 192 and repealing the existing sections.
6

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

8 Section 1. K.S.A. 2021 Supp. 12-187 is hereby amended to read as
9 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
10 provisions of this act without the governing body of such city having first
11 submitted such proposition to and having received the approval of a
12 majority of the electors of the city voting thereon at an election called and
13 held therefor. The governing body of any city may submit the question of
14 imposing a retailers' sales tax and the governing body shall be required to
15 submit the question upon submission of a petition signed by electors of
16 such city equal in number to not less than 10% of the electors of such city.

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

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

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

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

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

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

41 (D) Except as otherwise provided in this paragraph, the result of the
42 election held on August 5, 2008, on the question submitted by the board of
43 county commissioners of Lyon county for the purpose of increasing its

1 countywide retailers' sales tax by 1% is hereby declared valid, and the
2 revenue received therefrom by the county shall be expended for the
3 purposes of ad valorem tax reduction and capital outlay. The tax imposed
4 pursuant to this paragraph shall terminate not later than five years after the
5 commencement thereof.

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

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

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

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

1 the date it is first levied.

2 (1) The result of the election held on November 3, 2020, on the
3 question submitted by the board of county commissioners of Cherokee
4 county for the purpose of increasing its retailers' sales tax by 0.5% is
5 hereby declared valid, and the revenue received therefrom by the county
6 shall be expended solely for the purpose of financing: (i) Ambulance
7 services within the county; (ii) renovations and maintenance of county
8 buildings and facilities; or (iii) any other projects within the county
9 deemed necessary by the governing body of Cherokee county. The tax
10 imposed pursuant to this subparagraph shall terminate prior to January 1,
11 2033.

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

35 (5) The board of county commissioners of any county may submit the
36 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
37 0.75% or 1% and pledging the revenue received therefrom for the purpose
38 of financing the provision of health care services, as enumerated in the
39 question, to the electors at an election called and held thereon. Whenever
40 any county imposes a tax pursuant to this paragraph, any tax imposed
41 pursuant to subsection (a)(2) by any city located in such county shall
42 expire upon the effective date of the imposition of the countywide tax, and
43 thereafter the state treasurer shall remit to each such city that portion of the

1 countywide tax revenue collected by retailers within such city as certified
2 by the director of taxation. The tax imposed pursuant to this paragraph
3 shall be deemed to be in addition to the rate limitations prescribed in
4 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health
5 care services shall include, but not be limited to, the following: Local
6 health departments, city or county hospitals, city or county nursing homes,
7 preventive health care services including immunizations, prenatal care and
8 the postponement of entry into nursing homes by home care services,
9 mental health services, indigent health care, physician or health care
10 worker recruitment, health education, emergency medical services, rural
11 health clinics, integration of health care services, home health services and
12 rural health networks.

13 (6) The board of county commissioners of Allen county may submit
14 the question of imposing a countywide retailers' sales tax at the rate of
15 0.5% and pledging the revenue received therefrom for the purpose of
16 financing the costs of operation and construction of a solid waste disposal
17 area or the modification of an existing landfill to comply with federal
18 regulations to the electors at an election called and held thereon. The tax
19 imposed pursuant to this paragraph shall expire upon the payment of all
20 costs incurred in the financing of the project undertaken. Nothing in this
21 paragraph shall be construed to allow the rate of tax imposed by Allen
22 county pursuant to this paragraph to exceed or be imposed at any rate other
23 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

24 (7) (A) The board of county commissioners of Clay and Miami
25 county may submit the question of imposing a countywide retailers' sales
26 tax at the rate of 0.50% in the case of Clay county and at a rate of up to 1%
27 in the case of Miami county, and pledging the revenue received therefrom
28 for the purpose of financing the costs of roadway construction and
29 improvement to the electors at an election called and held thereon. Except
30 as otherwise provided, the tax imposed pursuant to this subparagraph shall
31 expire after five years from the date such tax is first collected. The result
32 of the election held on November 2, 2004, on the question submitted by
33 the board of county commissioners of Miami county for the purpose of
34 extending for an additional five-year period the countywide retailers' sales
35 tax imposed pursuant to this subsection in Miami county is hereby
36 declared valid. The countywide retailers' sales tax imposed pursuant to this
37 subsection in Clay and Miami county may be extended or reenacted for
38 additional five-year periods upon the board of county commissioners of
39 Clay and Miami county submitting such question to the electors at an
40 election called and held thereon for each additional five-year period as
41 provided by law.

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

1 of 0.5% and pledging the revenue received therefrom for the purpose of
2 financing the costs of roadway construction and improvement to the
3 electors at an election called and held thereon. The tax imposed pursuant
4 to this subparagraph shall expire after 10 years from the date such tax is
5 first collected.

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

13 (9) (A) The board of county commissioners of Cowley, Crawford and
14 Woodson county may submit the question of imposing a countywide
15 retailers' sales tax at the rate of 0.5% in the case of Crawford and Woodson
16 county and at a rate of up to 0.25%, in the case of Cowley county and
17 pledging the revenue received therefrom for the purpose of financing
18 economic development initiatives or public infrastructure projects. The tax
19 imposed pursuant to this subparagraph shall expire after five years from
20 the date such tax is first collected.

21 (B) The board of county commissioners of Russell 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 economic development initiatives or public infrastructure
25 projects. The tax imposed pursuant to this subparagraph shall expire after
26 10 years from the date such tax is first collected.

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

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

38 (12) The board of county commissioners of Shawnee county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.25% and pledging the revenue received therefrom to the city of
41 Topeka for the purpose of financing the costs of rebuilding the Topeka
42 boulevard bridge and other public infrastructure improvements associated
43 with such project to the electors at an election called and held thereon. The

1 tax imposed pursuant to this paragraph shall expire upon payment of all
2 costs authorized in financing such project.

3 (13) The board of county commissioners of Jackson county may
4 submit the question of imposing a countywide retailers' sales tax at a rate
5 of 0.4% and pledging the revenue received therefrom for the purpose of
6 financing public infrastructure projects to the electors at an election called
7 and held thereon. Such tax shall expire after seven years from the date
8 such tax is first collected.

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

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

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

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

36 (18) The board of county commissioners of Wabaunsee county may
37 submit the question of imposing a countywide retailers' sales tax at the rate
38 of 0.5% and pledging the revenue received therefrom for the purpose of
39 financing the costs of bridge and roadway construction and improvement
40 to the electors at an election called and held thereon. The tax imposed
41 pursuant to this paragraph shall expire after 15 years from the date such
42 tax is first collected. On and after July 1, 2019, the countywide retailers'
43 sales tax imposed pursuant to this paragraph may be extended or reenacted

1 for one additional period not to exceed 15 years upon the board of county
2 commissioners of Wabaunsee county submitting such question to the
3 electors at an election called and held thereon as provided by law. For any
4 countywide retailers' sales tax that is extended or reenacted pursuant to this
5 paragraph, such tax shall expire not later than 15 years from the date such
6 tax is first collected.

7 (19) The board of county commissioners of Jefferson county may
8 submit the question of imposing a countywide retailers' sales tax at the rate
9 of 1% and pledging the revenue received therefrom for the purpose of
10 financing the costs of roadway construction and improvement to the
11 electors at an election called and held thereon. The tax imposed pursuant
12 to this paragraph shall expire after six years from the date such tax is first
13 collected. The countywide retailers' sales tax imposed pursuant to this
14 paragraph may be extended or reenacted for additional six-year periods
15 upon the board of county commissioners of Jefferson county submitting
16 such question to the electors at an election called and held thereon for each
17 additional six-year period as provided by law.

18 (20) The board of county commissioners of Riley county may submit
19 the question of imposing a countywide retailers' sales tax at the rate of up
20 to 1% and pledging the revenue received therefrom for the purpose of
21 financing the costs of bridge and roadway construction and improvement
22 to the electors at an election called and held thereon. The tax imposed
23 pursuant to this paragraph shall expire after five years from the date such
24 tax is first collected.

25 (21) The board of county commissioners of Johnson county may
26 submit the question of imposing a countywide retailers' sales tax at the rate
27 of 0.25% and pledging the revenue received therefrom for the purpose of
28 financing the construction and operation costs of public safety projects,
29 including, but not limited to, a jail, detention center, sheriff's resource
30 center, crime lab or other county administrative or operational facility
31 dedicated to public safety, to the electors at an election called and held
32 thereon. The tax imposed pursuant to this paragraph shall expire after 10
33 years from the date such tax is first collected. The countywide retailers'
34 sales tax imposed pursuant to this subsection may be extended or
35 reenacted for additional periods not exceeding 10 years upon the board of
36 county commissioners of Johnson county submitting such question to the
37 electors at an election called and held thereon for each additional ten-year
38 period as provided by law.

39 (22) The board of county commissioners of Wilson county may
40 submit the question of imposing a countywide retailers' sales tax at the rate
41 of up to 1% and pledging the revenue received therefrom for the purpose
42 of financing the costs of roadway construction and improvements to
43 federal highways, the development of a new industrial park and other

1 public infrastructure improvements to the electors at an election called and
2 held thereon. The tax imposed pursuant to this paragraph shall expire upon
3 payment of all costs authorized pursuant to this paragraph in the financing
4 of such project or projects.

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

13 (24) The board of county commissioners of Barton county may
14 submit the question of imposing a countywide retailers' sales tax at the rate
15 of up to 0.5% and pledging the revenue received therefrom for the purpose
16 of financing the costs of roadway and bridge construction and
17 improvement and infrastructure development and improvement to the
18 electors at an election called and held thereon. The tax imposed pursuant
19 to this paragraph shall expire after 10 years from the date such tax is first
20 collected.

21 (25) The board of county commissioners of Jefferson county may
22 submit the question of imposing a countywide retailers' sales tax at the rate
23 of 0.25% and pledging the revenue received therefrom for the purpose of
24 financing the costs of the county's obligation as participating employer to
25 make employer contributions and other required contributions to the
26 Kansas public employees retirement system for eligible employees of the
27 county who are members of the Kansas police and firemen's retirement
28 system, to the electors at an election called and held thereon. The tax
29 imposed pursuant to this paragraph shall expire upon payment of all costs
30 authorized in financing such purpose.

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

40 (27) The board of county commissioners of Kingman county may
41 submit the question of imposing a countywide retailers' sales tax at the rate
42 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
43 therefrom for the purpose of financing the costs of constructing and

1 furnishing a law enforcement center and jail facility and the costs of
2 roadway and bridge improvements to the electors at an election called and
3 held thereon. The tax imposed pursuant to this paragraph shall expire not
4 later than 20 years from the date such tax is first collected.

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

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

17 (30) The board of county commissioners of Douglas county may
18 submit the question of imposing a countywide retailers' sales tax at the rate
19 of 0.5% and pledging the revenue received therefrom for the purpose of
20 financing the construction or remodeling of a courthouse, jail, law
21 enforcement center facility, detention facility or other county
22 administrative facility, specifically including mental health and for the
23 operation thereof.

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

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

36 (c) The boards of county commissioners of any two or more
37 contiguous counties, upon adoption of a joint resolution by such boards,
38 may submit the question of imposing a retailers' sales tax within such
39 counties to the electors of such counties at an election called and held
40 thereon and such boards of any two or more contiguous counties shall be
41 required to submit such question upon submission of a petition in each of
42 such counties, signed by a number of electors of each of such counties
43 where submitted equal in number to not less than 10% of the electors of

1 each of such counties who voted at the last preceding general election for
2 the office of secretary of state, or upon receiving resolutions requesting
3 such an election passed by not less than $\frac{2}{3}$ of the membership of the
4 governing body of each of one or more cities within each of such counties
5 that contains a population of not less than 25% of the entire population of
6 each of such counties, or upon receiving resolutions requesting such an
7 election passed by $\frac{2}{3}$ of the membership of the governing body of each of
8 one or more taxing subdivisions within each of such counties that levy not
9 less than 25% of the property taxes levied by all taxing subdivisions within
10 each of such counties.

11 (d) Any city retailers' sales tax being levied by a city prior to July 1,
12 2006, shall continue in effect until repealed in the manner provided herein
13 for the adoption and approval of such tax or until repealed by the adoption
14 of an ordinance for such repeal. Any countywide retailers' sales tax in the
15 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect
16 until repealed in the manner provided herein for the adoption and approval
17 of such tax.

18 (e) Any city or county proposing to adopt a retailers' sales tax shall
19 give notice of its intention to submit such proposition for approval by the
20 electors in the manner required by K.S.A. 10-120, and amendments
21 thereto. The notices shall state the time of the election and the rate and
22 effective date of the proposed tax. If a majority of the electors voting
23 thereon at such election fail to approve the proposition, such proposition
24 may be resubmitted under the conditions and in the manner provided in
25 this act for submission of the proposition. If a majority of the electors
26 voting thereon at such election shall approve the levying of such tax, the
27 governing body of any such city or county shall provide by ordinance or
28 resolution, as the case may be, for the levy of the tax. Any repeal of such
29 tax or any reduction or increase in the rate thereof, within the limits
30 prescribed by K.S.A. 12-189, and amendments thereto, shall be
31 accomplished in the manner provided herein for the adoption and approval
32 of such tax except that the repeal of any such city retailers' sales tax may
33 be accomplished by the adoption of an ordinance so providing.

34 (f) The sufficiency of the number of signers of any petition filed
35 under this section shall be determined by the county election officer. Every
36 election held under this act shall be conducted by the county election
37 officer.

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

42 (h) *The countywide retailers' sales tax levied by the board of county*
43 *commissioners of Atchison county pursuant to the result of the election*

1 *held on August 3, 1993, on the question submitted by the board of county*
2 *commissioners for the purpose of joint law enforcement communications*
3 *and solid waste disposal in Atchison county shall terminate not later than*
4 *June 30, 2023.*

5 Sec. 2. K.S.A. 2021 Supp. 12-192 is hereby amended to read as
6 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d)
7 ~~or~~, (h) *or* (i), all revenue received by the director of taxation from a
8 countywide retailers' sales tax shall be apportioned among the county and
9 each city located in such county in the following manner:

10 (1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be
11 apportioned among the county and each city located in such county in the
12 proportion that the total tangible property tax levies made in such county
13 in the preceding year for all funds of each such governmental unit bear to
14 the total of all such levies made in the preceding year; and

15 (2) $\frac{1}{2}$ of all revenue received by the director of taxation from such
16 countywide retailers' sales tax shall be apportioned among the county and
17 each city located in such county, first to the county that portion of the
18 revenue equal to the proportion that the population of the county residing
19 in the unincorporated area of the county bears to the total population of the
20 county, and second to the cities in the proportion that the population of
21 each city bears to the total population of the county, except that no persons
22 residing within the Fort Riley military reservation shall be included in the
23 determination of the population of any city located within Riley county.

24 All revenue apportioned to a county shall be paid to its county treasurer
25 and shall be credited to the general fund of the county.

26 (b) (1) In lieu of the apportionment formula provided in subsection
27 (a), all revenue received by the director of taxation from a countywide
28 retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1%
29 or 1.25% after July 1, 2007, shall be apportioned among the county and
30 each city located in such county in the following manner:

31 (A) The revenue received from the first 0.5% rate of tax shall be
32 apportioned in the manner prescribed by subsection (a); and

33 (B) the revenue received from the rate of tax exceeding 0.5% shall be
34 apportioned as follows:

35 (i) $\frac{1}{4}$ shall be apportioned among the county and each city located in
36 such county in the proportion that the total tangible property tax levies
37 made in such county in the preceding year for all funds of each such
38 governmental unit bear to the total of all such levies made in the preceding
39 year;

40 (ii) $\frac{1}{4}$ shall be apportioned among the county and each city located in
41 such county, first to the county that portion of the revenue equal to the
42 proportion that the population of the county residing in the unincorporated
43 area of the county bears to the total population of the county, and second to

1 the cities in the proportion that the population of each city bears to the
2 total population of the county; and

3 (iii) $\frac{1}{2}$ shall be retained by the county for its sole use and benefit.

4 (2) In lieu of the apportionment formula provided in subsection (a),
5 all money received by the director of taxation from a countywide sales tax
6 imposed within Montgomery county pursuant to the election held on
7 November 8, 1994, shall be remitted to and shall be retained by the county
8 and expended only for the purpose for which the revenue received from
9 the tax was pledged. All revenue apportioned and paid from the imposition
10 of such tax to the treasurer of any city prior to the effective date of this act
11 shall be remitted to the county treasurer and expended only for the purpose
12 for which the revenue received from the tax was pledged.

13 (3) In lieu of the apportionment formula provided in subsection (a),
14 on and after the effective date of this act, all moneys received by the
15 director of taxation from a countywide retailers' sales tax imposed within
16 Phillips county pursuant to the election held on September 20, 2005, shall
17 be remitted to and shall be retained by the county and expended only for
18 the purpose for which the revenue received from the tax was pledged.

19 (c) (1) Except as otherwise provided by paragraph (2) ~~of this~~
20 ~~subsection~~, for purposes of subsections (a) and (b), the term "total tangible
21 property tax levies" means the aggregate dollar amount of tax revenue
22 derived from ad valorem tax levies applicable to all tangible property
23 located within each such city or county. The ad valorem property tax levy
24 of any county or city district entity or subdivision shall be included within
25 this term if the levy of any such district entity or subdivision is applicable
26 to all tangible property located within each such city or county.

27 (2) For the purposes of subsections (a) and (b), any ad valorem
28 property tax levied on property located in a city in Johnson county for the
29 purpose of providing fire protection service in such city shall be included
30 within the term "total tangible property tax levies" for such city regardless
31 of its applicability to all tangible property located within each such city. If
32 the tax is levied by a district which extends across city boundaries, for
33 purposes of this computation, the amount of such levy shall be apportioned
34 among each city in which such district extends in the proportion that such
35 tax levied within each city bears to the total tax levied by the district.

36 (d) (1) All revenue received from a countywide retailers' sales tax
37 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6),
38 (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25),
39 (27), (28), (29), (30), (31) and (32), and amendments thereto, shall be
40 remitted to and shall be retained by the county and expended only for the
41 purpose for which the revenue received from the tax was pledged.

42 (2) Except as otherwise provided in K.S.A. 12-187(b)(5), and
43 amendments thereto, all revenues received from a countywide retailers'

1 sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments
2 thereto, shall be remitted to and shall be retained by the county and
3 expended only for the purpose for which the revenue received from the tax
4 was pledged.

5 (3) All revenue received from a countywide retailers' sales tax
6 imposed pursuant to K.S.A. 12-187(b)(26), and amendments thereto, shall
7 be remitted to and shall be retained by the county and expended only for
8 the purpose for which the revenue received from the tax was pledged
9 unless the question of imposing a countywide retailers' sales tax authorized
10 by K.S.A. 12-187(b)(26), and amendments thereto, includes the
11 apportionment of revenue prescribed in subsection (a).

12 (e) All revenue apportioned to the several cities of the county shall be
13 paid to the respective treasurers thereof and deposited in the general fund
14 of the city. Whenever the territory of any city is located in two or more
15 counties and any one or more of such counties do not levy a countywide
16 retailers' sales tax, or whenever such counties do not levy countywide
17 retailers' sales taxes at a uniform rate, the revenue received by such city
18 from the proceeds of the countywide retailers' sales tax, as an alternative to
19 depositing the same in the general fund, may be used for the purpose of
20 reducing the tax levies of such city upon the taxable tangible property
21 located within the county levying such countywide retailers' sales tax.

22 (f) Prior to March 1 of each year, the secretary of revenue shall advise
23 each county treasurer of the revenue collected in such county from the
24 state retailers' sales tax for the preceding calendar year.

25 (g) Prior to December 31 of each year, the clerk of every county
26 imposing a countywide retailers' sales tax shall provide such information
27 deemed necessary by the secretary of revenue to apportion and remit
28 revenue to the counties and cities pursuant to this section.

29 (h) The provisions of subsections (a) and (b) for the apportionment of
30 countywide retailers' sales tax shall not apply to any revenues received
31 pursuant to a county or countywide retailers' sales tax levied or collected
32 under K.S.A. 74-8929, and amendments thereto. All such revenue
33 collected under K.S.A. 74-8929, and amendments thereto, shall be
34 deposited into the redevelopment bond fund established by K.S.A. 74-
35 8927, and amendments thereto, for the period of time set forth in K.S.A.
36 74-8927, and amendments thereto.

37 (i) *In lieu of the apportionment formula provided in subsection (a),*
38 *all moneys received by the director of taxation from a countywide*
39 *retailers' sales tax imposed pursuant to an election held on or after July 1,*
40 *2022, shall be remitted to and retained by the county and expended only*
41 *for the purpose for which the revenue received from the tax was pledged if*
42 *the board of county commissioners decides at least 60 days prior to such*
43 *election, by resolution, that the apportionment formula provided in*

1 *subsection (a) shall not be applicable to the proposed sales tax. On and*
2 *after July 1, 2022, all ballot propositions shall include a statement*
3 *explaining whether the apportionment formula of subsection (a) shall*
4 *apply to the proposed countywide retailers' sales tax.*

5 Sec. 3. K.S.A. 2021 Supp. 12-187 and 12-192 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.