

SENATE BILL No. 21

By Committee on Assessment and Taxation

1-12

1 AN ACT concerning sales and compensating use tax; relating to
2 countywide retailers' sales tax; approving election by Cherokee county;
3 amending K.S.A. 2020 Supp. 12-187 ~~and~~{,} 12-189 **{and 12-192}** and
4 repealing the existing sections.
5

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

7 Section 1. K.S.A. 2020 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 that contains a population of
25 not less than 25% of the entire population of the county, or upon receiving
26 resolutions requesting such an election passed by $\frac{2}{3}$ of the membership of
27 the governing body of each of one or more taxing subdivisions within such
28 county that levy not less than 25% of the property taxes levied by all
29 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 to
23 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
37 county for the purpose of increasing its countywide retailers' sales tax by
38 0.3% is hereby declared valid, and the revenues of such tax shall be used
39 by 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 from
43 the date it is first levied.

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

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

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

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

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

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

41 (B) The board of county commissioners of Dickinson county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of 0.5% and pledging the revenue received therefrom for the purpose of

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

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

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

20 (B) The board of county commissioners of Russell county may
21 submit the question of imposing a countywide retailers' sales tax at the rate
22 of 0.5% and pledging the revenue received therefrom for the purpose of
23 financing economic development initiatives or public infrastructure
24 projects. The tax imposed pursuant to this subparagraph shall expire after
25 10 years from the date such tax is first collected.

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

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

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

1 costs authorized in financing such project.

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

8 (14) The board of county commissioners of Neosho 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 roadway construction and improvement to the
12 electors at an election called and held thereon. The tax imposed pursuant
13 to this paragraph shall expire upon payment of all costs authorized
14 pursuant to this paragraph in the financing of such project.

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

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

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

35 (18) The board of county commissioners of Wabaunsee county may
36 submit the question of imposing a countywide retailers' sales tax at the rate
37 of 0.5% and pledging the revenue received therefrom for the purpose of
38 financing the costs of bridge and roadway construction and improvement
39 to the electors at an election called and held thereon. The tax imposed
40 pursuant to this paragraph shall expire after 15 years from the date such
41 tax is first collected. On and after July 1, 2019, the countywide retailers'
42 sales tax imposed pursuant to this paragraph may be extended or reenacted
43 for one additional period not to exceed 15 years upon the board of county

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

6 (19) The board of county commissioners of Jefferson 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 roadway construction and improvement to the
10 electors at an election called and held thereon. The tax imposed pursuant
11 to this paragraph shall expire after six years from the date such tax is first
12 collected. The countywide retailers' sales tax imposed pursuant to this
13 paragraph may be extended or reenacted for additional six-year periods
14 upon the board of county commissioners of Jefferson county submitting
15 such question to the electors at an election called and held thereon for each
16 additional six-year period as provided by law.

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

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

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

1 held thereon. The tax imposed pursuant to this paragraph shall expire upon
2 payment of all costs authorized pursuant to this paragraph in the financing
3 of such project or projects.

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

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

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

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

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

1 roadway and bridge improvements to the electors at an election called and
2 held thereon. The tax imposed pursuant to this paragraph shall expire not
3 later than 20 years from the date such tax is first collected.

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

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

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

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

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

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

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

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

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

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

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

41 Sec. 2. K.S.A. 2020 Supp. 12-189 is hereby amended to read as
42 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
43 increments of 0.05% and in an amount not to exceed 2% for general

1 purposes and not to exceed 1% for special purposes, which shall be
2 determined by the governing body of the city. For any retailers' sales tax
3 imposed by a city for special purposes, such city shall specify the purposes
4 for which such tax is imposed. All such special purpose retailers' sales
5 taxes imposed by a city shall expire after 10 years from the date such tax is
6 first collected. The rate of any countywide retailers' sales tax shall be fixed
7 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
8 and which amount shall be determined by the board of county
9 commissioners, except that:

10 (a) The board of county commissioners of Wabaunsee county, for the
11 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
12 rate at 1.25%; the board of county commissioners of Osage or Reno
13 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
14 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
15 Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the
16 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
17 rate at 1.5%; the board of county commissioners of Atchison or Thomas
18 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
19 may fix such rate at 1.5% or 1.75%; the board of county commissioners of
20 Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A.
21 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board
22 of county commissioners of Marion county, for the purposes of K.S.A. 12-
23 187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board
24 of county commissioners of Franklin, Linn and Miami counties, for the
25 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
26 rate at a percentage that is equal to the sum of the rate allowed to be
27 imposed by the respective board of county commissioners on July 1, 2007,
28 plus up to 1.0%; and the board of county commissioners of Brown county,
29 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
30 such rate at up to 2%;

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

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

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

42 (e) the board of county commissioners of Dickinson county, for the
43 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such

1 rate at 1.5%, and the board of county commissioners of Miami county, for
2 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
3 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

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

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

22 (l) the board of county commissioners of Neosho county, for the
23 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such
24 rate at 1.0% or 1.5%;

25 (m) the board of county commissioners of Saline county, for the
26 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
27 rate at up to 1.5%;

28 (n) the board of county commissioners of Harvey county, for the
29 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
30 rate at 2.0%;

31 (o) the board of county commissioners of Atchison county, for the
32 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
33 rate at a percentage that is equal to the sum of the rate allowed to be
34 imposed by the board of county commissioners of Atchison county on the
35 effective date of this act plus 0.25%;

36 (p) the board of county commissioners of Wabaunsee county, for the
37 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such
38 rate at a percentage that is equal to the sum of the rate allowed to be
39 imposed by the board of county commissioners of Wabaunsee county on
40 July 1, 2007, plus 0.5%;

41 (q) the board of county commissioners of Jefferson county, for the
42 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may
43 fix such rate at 2.25%;

1 (r) the board of county commissioners of Riley county, for the
2 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
3 rate at a percentage that is equal to the sum of the rate allowed to be
4 imposed by the board of county commissioners of Riley county on July 1,
5 2007, plus up to 1%;

6 (s) the board of county commissioners of Johnson county, for the
7 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
8 rate at a percentage that is equal to the sum of the rate allowed to be
9 imposed by the board of county commissioners of Johnson county on July
10 1, 2007, plus 0.25%;

11 (t) the board of county commissioners of Wilson county, for the
12 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such
13 rate at up to 2%;

14 (u) the board of county commissioners of Butler county, for the
15 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such
16 rate at a percentage that is equal to the sum of the rate otherwise allowed
17 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

18 (v) the board of county commissioners of Barton county, for the
19 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such
20 rate at up to 1.5%;

21 (w) the board of county commissioners of Lyon county, for the
22 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
23 such rate at 1.5%;

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

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

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

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

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

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

43 (dd) the board of county commissioners of Bourbon county, for the

1 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,
2 may fix such rate at up to 2.0%;

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

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

10 (gg) *the board of county commissioners of Cherokee county, for the*
11 *purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such*
12 *rate at a percentage that is equal to the sum of the rate otherwise allowed*
13 *pursuant to this section, plus 0.5%.*

14 Any county or city levying a retailers' sales tax is hereby prohibited
15 from administering or collecting such tax locally, but shall utilize the
16 services of the state department of revenue to administer, enforce and
17 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
18 189a, and amendments thereto, such tax shall be identical in its
19 application, and exemptions therefrom, to the Kansas retailers' sales tax act
20 and all laws and administrative rules and regulations of the state
21 department of revenue relating to the Kansas retailers' sales tax shall apply
22 to such local sales tax insofar as such laws and rules and regulations may
23 be made applicable. The state director of taxation is hereby authorized to
24 administer, enforce and collect such local sales taxes and to adopt such
25 rules and regulations as may be necessary for the efficient and effective
26 administration and enforcement thereof.

27 Upon receipt of a certified copy of an ordinance or resolution
28 authorizing the levy of a local retailers' sales tax, the director of taxation
29 shall cause such taxes to be collected within or without the boundaries of
30 such taxing subdivision at the same time and in the same manner provided
31 for the collection of the state retailers' sales tax. Such copy shall be
32 submitted to the director of taxation within 30 days after adoption of any
33 such ordinance or resolution. The director of taxation shall confirm that all
34 provisions of law applicable to the authorization of local sales tax have
35 been followed prior to causing the collection. If the director of taxation
36 discovers that a city or county did not comply with any provision of law
37 applicable to the authorization of a local sales tax after collection has
38 commenced, the director shall immediately notify the city or county and
39 cease collection of such sales tax until such noncompliance is remedied.
40 All moneys collected by the director of taxation under the provisions of
41 this section shall be credited to a county and city retailers' sales tax fund
42 which fund is hereby established in the state treasury, except that all
43 moneys collected by the director of taxation pursuant to the authority

1 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be
2 credited to the Wilson county capital improvements fund. Any refund due
3 on any county or city retailers' sales tax collected pursuant to this act shall
4 be paid out of the sales tax refund fund and reimbursed by the director of
5 taxation from collections of local retailers' sales tax revenue. Except for
6 local retailers' sales tax revenue required to be deposited in the
7 redevelopment bond fund established under K.S.A. 74-8927, and
8 amendments thereto, all local retailers' sales tax revenue collected within
9 any county or city pursuant to this act shall be apportioned and remitted at
10 least quarterly by the state treasurer, on instruction from the director of
11 taxation, to the treasurer of such county or city.

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

16 The director of taxation shall provide, upon request by a city or county
17 clerk or treasurer or finance officer of any city or county levying a local
18 retailers' sales tax, monthly reports identifying each retailer doing business
19 in such city or county or making taxable sales sourced to such city or
20 county, setting forth the tax liability and the amount of such tax remitted
21 by each retailer during the preceding month and identifying each business
22 location maintained by the retailer and such retailer's sales or use tax
23 registration or account number. Such report shall be made available to the
24 clerk or treasurer or finance officer of such city or county within a
25 reasonable time after it has been requested from the director of taxation.
26 The director of taxation shall be allowed to assess a reasonable fee for the
27 issuance of such report. Information received by any city or county
28 pursuant to this section shall be confidential, and it shall be unlawful for
29 any officer or employee of such city or county to divulge any such
30 information in any manner. Any violation of this paragraph by a city or
31 county officer or employee is a class A misdemeanor, and such officer or
32 employee shall be dismissed from office. Reports of violations of this
33 paragraph shall be investigated by the attorney general. The district
34 attorney or county attorney and the attorney general shall have authority to
35 prosecute violations of this paragraph.

36 **{Sec. 3. K.S.A. 2020 Supp. 12-192 is hereby amended to read as**
37 **follows: 12-192. (a) Except as otherwise provided by subsection (b), (d)**
38 **or (h), all revenue received by the director of taxation from a**
39 **countywide retailers' sales tax shall be apportioned among the county**
40 **and each city located in such county in the following manner:**

41 **(1) ~~One-half~~ ^{1/2} of all revenue received by the director of taxation**
42 **shall be apportioned among the county and each city located in such**
43 **county in the proportion that the total tangible property tax levies**

1 made in such county in the preceding year for all funds of each such
2 governmental unit bear to the total of all such levies made in the
3 preceding year; and

4 ~~(2) one-half~~ ^{1/2} of all revenue received by the director of taxation
5 from such countywide retailers' sales tax shall be apportioned among
6 the county and each city located in such county, first to the county that
7 portion of the revenue equal to the proportion that the population of
8 the county residing in the unincorporated area of the county bears to
9 the total population of the county, and second to the cities in the
10 proportion that the population of each city bears to the total
11 population of the county, except that no persons residing within the
12 Fort Riley military reservation shall be included in the determination
13 of the population of any city located within Riley county.

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

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

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

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

26 (i) ~~One-fourth~~ ^{1/4} shall be apportioned among the county and each
27 city located in such county in the proportion that the total tangible
28 property tax levies made in such county in the preceding year for all
29 funds of each such governmental unit bear to the total of all such
30 levies made in the preceding year;

31 (ii) ~~one-fourth~~ ^{1/4} shall be apportioned among the county and each
32 city located in such county, first to the county that portion of the
33 revenue equal to the proportion that the population of the county
34 residing in the unincorporated area of the county bears to the total
35 population of the county, and second to the cities in the proportion
36 that the population of each city bears to the total population of the
37 county; and

38 (iii) ~~one-half~~ ^{1/2} shall be retained by the county for its sole use and
39 benefit.

40 (2) In lieu of the apportionment formula provided in subsection
41 (a), all money received by the director of taxation from a countywide
42 sales tax imposed within Montgomery county pursuant to the election
43 held on November 8, 1994, shall be remitted to and shall be retained

1 by the county and expended only for the purpose for which the
2 revenue received from the tax was pledged. All revenue apportioned
3 and paid from the imposition of such tax to the treasurer of any city
4 prior to the effective date of this act shall be remitted to the county
5 treasurer and expended only for the purpose for which the revenue
6 received from the tax was pledged.

7 (3) In lieu of the apportionment formula provided in subsection
8 (a), on and after the effective date of this act, all moneys received by
9 the director of taxation from a countywide retailers' sales tax imposed
10 within Phillips county pursuant to the election held on September 20,
11 2005, shall be remitted to and shall be retained by the county and
12 expended only for the purpose for which the revenue received from
13 the tax was pledged.

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

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

33 (d) (1) All revenue received from a countywide retailers' sales tax
34 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I),
35 (6), (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23),
36 (25), (27), (28), (29), (30), (31) and (32), and amendments thereto, shall
37 be remitted to and shall be retained by the county and expended only
38 for the purpose for which the revenue received from the tax was
39 pledged.

40 (2) Except as otherwise provided in K.S.A. 12-187(b)(5), and
41 amendments thereto, all revenues received from a countywide
42 retailers' sales tax imposed pursuant to K.S.A. 12-187(b)(5), and
43 amendments thereto, shall be remitted to and shall be retained by the

1 county and expended only for the purpose for which the revenue
2 received from the tax was pledged.

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

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

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

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

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

37 ~~Sec. 3. {4.}~~ K.S.A. 2020 Supp. 12-187-~~and~~{,} 12-189 {and 12-192}
38 are hereby repealed.

39 ~~Sec. 4. {5.}~~ This act shall take effect and be in force from and after its
40 publication in the Kansas register.