

HOUSE BILL No. 2828

By Committee on Taxation

Requested by Representative A. Smith on behalf of the Board of County
Commissioners of Marshall County

3-12

1 AN ACT concerning sales and compensating use tax; relating to city and
2 countywide retailers' sales tax; providing countywide retailers' sales tax
3 authority for Marshall county for the purpose of financing the costs of
4 constructing or remodeling and furnishing a jail facility; amending
5 K.S.A. 2023 Supp. 12-187, 12-189 and 12-192 and repealing the
6 existing sections.
7

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

9 Section 1. K.S.A. 2023 Supp. 12-187 is hereby amended to read as
10 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
11 provisions of this act without the governing body of such city having first
12 submitted such proposition to and having received the approval of a
13 majority of the electors of the city voting thereon at an election called and
14 held therefor. The governing body of any city may submit the question of
15 imposing a retailers' sales tax and the governing body shall be required to
16 submit the question upon submission of a petition signed by electors of
17 such city equal in number to not less than 10% of the electors of such city.

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

32 (2) The board of county commissioners of Anderson, Atchison,
33 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
34 Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,

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

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

23 (B) The result of the election held on November 8, 1994, on the
24 question submitted by the board of county commissioners of Ottawa
25 county for the purpose of increasing its countywide retailers' sales tax by
26 1% is hereby declared valid, and the revenue received therefrom by the
27 county shall be expended solely for the purpose of financing the erection,
28 construction and furnishing of a law enforcement center and jail facility.

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

1 (D) Except as otherwise provided in this paragraph, the result of the
2 election held on August 5, 2008, on the question submitted by the board of
3 county commissioners of Lyon county for the purpose of increasing its
4 countywide retailers' sales tax by 1% is hereby declared valid, and the
5 revenue received therefrom by the county shall be expended for the
6 purposes of ad valorem tax reduction and capital outlay. The tax imposed
7 pursuant to this paragraph shall terminate not later than five years after the
8 commencement thereof.

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

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

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

39 (H) The result of the election held on November 7, 2017, on the
40 question submitted by the board of county commissioners of Finney
41 county for the purpose of increasing its countywide retailers' sales tax by
42 0.3% is hereby declared valid, and the revenues of such tax shall be used
43 by Finney county and the city of Garden City, Kansas, as agreed in an

1 interlocal cooperation agreement between the city and county, and as
2 detailed in the ballot question approved by voters. The tax imposed
3 pursuant to this subparagraph shall be levied for a period of 15 years from
4 the date it is first levied.

5 (I) The result of the election held on November 3, 2020, on the
6 question submitted by the board of county commissioners of Cherokee
7 county for the purpose of increasing its retailers' sales tax by 0.5% is
8 hereby declared valid, and the revenue received therefrom by the county
9 shall be expended solely for the purpose of financing: (i) Ambulance
10 services within the county; (ii) renovations and maintenance of county
11 buildings and facilities; or (iii) any other projects within the county
12 deemed necessary by the governing body of Cherokee county. The tax
13 imposed pursuant to this subparagraph shall terminate prior to January 1,
14 2033.

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

38 (5) The board of county commissioners of any county may submit the
39 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
40 0.75% or 1% and pledging the revenue received therefrom for the purpose
41 of financing the provision of health care services, as enumerated in the
42 question, to the electors at an election called and held thereon. Whenever
43 any county imposes a tax pursuant to this paragraph, any tax imposed

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

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

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

1 provided by law.

2 (B) The board of county commissioners of Dickinson county may
3 submit the question of imposing a countywide retailers' sales tax at the rate
4 of 0.5% and pledging the revenue received therefrom for the purpose of
5 financing the costs of roadway construction and improvement to the
6 electors at an election called and held thereon. The tax imposed pursuant
7 to this subparagraph shall expire after 10 years from the date such tax is
8 first collected.

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

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

24 (B) The board of county commissioners of Russell county may
25 submit the question of imposing a countywide retailers' sales tax at the rate
26 of 0.5% and pledging the revenue received therefrom for the purpose of
27 financing economic development initiatives or public infrastructure
28 projects. The tax imposed pursuant to this subparagraph shall expire after
29 10 years from the date such tax is first collected.

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

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

41 (12) The board of county commissioners of Shawnee county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of 0.25% and pledging the revenue received therefrom to the city of

1 Topeka for the purpose of financing the costs of rebuilding the Topeka
2 boulevard bridge and other public infrastructure improvements associated
3 with such project to the electors at an election called and held thereon. The
4 tax imposed pursuant to this paragraph shall expire upon payment of all
5 costs authorized in financing such project.

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

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

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

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

32 (17) The board of county commissioners of Atchison 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 purpose of
35 financing the costs of construction and maintenance of sports and
36 recreational facilities to the electors at an election called and held thereon.
37 The tax imposed pursuant to this paragraph shall expire upon payment of
38 all costs authorized in financing such facilities.

39 (18) The board of county commissioners of Wabaunsee county may
40 submit the question of imposing a countywide retailers' sales tax at the rate
41 of 0.5% and pledging the revenue received therefrom for the purpose of
42 financing the costs of bridge and roadway construction and improvement
43 to the electors at an election called and held thereon. The tax imposed

1 pursuant to this paragraph shall expire after 15 years from the date such
2 tax is first collected. On and after July 1, 2019, the countywide retailers'
3 sales tax imposed pursuant to this paragraph may be extended or reenacted
4 for one additional period not to exceed 15 years upon the board of county
5 commissioners of Wabaunsee county submitting such question to the
6 electors at an election called and held thereon as provided by law. For any
7 countywide retailers' sales tax that is extended or reenacted pursuant to this
8 paragraph, such tax shall expire not later than 15 years from the date such
9 tax is first collected.

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

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

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

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

1 of up to 1% and pledging the revenue received therefrom for the purpose
2 of financing the costs of roadway construction and improvements to
3 federal highways, the development of a new industrial park and other
4 public infrastructure improvements to the electors at an election called and
5 held thereon. The tax imposed pursuant to this paragraph shall expire upon
6 payment of all costs authorized pursuant to this paragraph in the financing
7 of such project or projects.

8 (23) The board of county commissioners of Butler county may
9 submit the question of imposing a countywide retailers' sales tax at the rate
10 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
11 therefrom for the purpose of financing the costs of public safety capital
12 projects or bridge and roadway construction projects, or both, 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 in
15 financing such projects.

16 (24) The board of county commissioners of Barton 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 roadway and bridge construction and
20 improvement and infrastructure development and improvement to the
21 electors at an election called and held thereon. The tax imposed pursuant
22 to this paragraph shall expire after 10 years from the date such tax is first
23 collected.

24 (25) The board of county commissioners of Jefferson 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 costs of the county's obligation as participating employer to
28 make employer contributions and other required contributions to the
29 Kansas public employees retirement system for eligible employees of the
30 county who are members of the Kansas police and firemen's retirement
31 system, to the electors at an election called and held thereon. The tax
32 imposed pursuant to this paragraph shall expire upon payment of all costs
33 authorized in financing such purpose.

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

43 (27) The board of county commissioners of Kingman county may

1 submit the question of imposing a countywide retailers' sales tax at the rate
2 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
3 therefrom for the purpose of financing the costs of constructing and
4 furnishing a law enforcement center and jail facility and the costs of
5 roadway and bridge improvements to the electors at an election called and
6 held thereon. The tax imposed pursuant to this paragraph shall expire not
7 later than 20 years from the date such tax is first collected.

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

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

20 (30) The board of county commissioners of Douglas 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 the construction or remodeling of a courthouse, jail, law
24 enforcement center facility, detention facility or other county
25 administrative facility, specifically including mental health and for the
26 operation thereof.

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

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

39 (33) 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 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
42 therefrom for the purpose of supporting emergency medical and
43 ambulance services in the county to the electors at an election called and

1 held thereon. The tax imposed pursuant to this paragraph shall expire after
2 10 years from the date such tax is first collected. The countywide retailers'
3 sales tax imposed pursuant to this paragraph may be extended or reenacted
4 for additional periods not exceeding 10 years per period upon the board of
5 county commissioners of Wilson county submitting such question to the
6 electors at an election called and held thereon for each additional period as
7 provided by law. This paragraph shall not be construed to cause the
8 expiration, repeal or termination of any existing city retailers' sales tax for
9 health care services as defined in paragraph (5).

10 (34) The board of county commissioners of Atchison county may
11 submit the question of imposing a countywide retailers' sales tax at the rate
12 of up to 1% and pledging the revenue received for the purpose of joint law
13 enforcement communications and solid waste disposal in Atchison county
14 to the electors at an election called and held thereon. The tax imposed
15 pursuant to this paragraph shall expire after 10 years from the date such
16 tax is first collected.

17 (35) The board of county commissioners of Dickinson county may
18 submit the question of imposing a countywide retailers' sales tax at the rate
19 of 0.25% and pledging the revenue received therefrom for the purpose of
20 financing the costs of public safety capital projects to the electors at an
21 election called and held thereon. The tax imposed pursuant to this
22 paragraph shall expire after five years from the date such tax is first
23 collected. The countywide retailers' sales tax imposed pursuant to this
24 paragraph may be extended or reenacted for additional five-year periods
25 upon the board of county commissioners of Dickinson county submitting
26 such question to the electors at an election called and held thereon for each
27 additional five-year period as provided by law.

28 *(36) The board of county commissioners of Marshall county may*
29 *submit the question of imposing a countywide retailers' sales tax at the*
30 *rate of up to 1% and pledging the revenue therefrom for the purpose of*
31 *financing the costs of constructing or remodeling and furnishing a jail*
32 *facility to the electors at an election called and held thereon. The tax*
33 *imposed pursuant to this paragraph shall expire upon the payment of all*
34 *costs authorized in financing such project or projects.*

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) Notwithstanding any provision of law to the contrary, including
11 subsection (b)(5), any city retailers' sales tax being levied by a city prior to
12 July 1, 2006, shall continue in effect until repealed in the manner provided
13 herein for the adoption and approval of such tax or until repealed by the
14 adoption of an ordinance for such repeal. Any countywide retailers' sales
15 tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue
16 in effect until repealed in the manner provided herein for the adoption and
17 approval 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) (1) The governing body of the city or county proposing to levy
39 any 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 (2) In addition to the requirements set forth in paragraph (1), the
43 governing body of the county proposing to levy a countywide retailers'

1 sales tax shall include as a part of the ballot proposition whether:

2 (A) The apportionment formula provided in K.S.A. 12-192, and
3 amendments thereto, will apply to the revenue;

4 (B) an interlocal agreement was entered whereby the county will
5 retain either all or part of the revenue; or

6 (C) pursuant to law, the county retains the revenue in its entirety.

7 Sec. 2. K.S.A. 2023 Supp. 12-189 is hereby amended to read as
8 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
9 increments of 0.05% and in an amount not to exceed 2% for general
10 purposes and not to exceed 1% for special purposes, which shall be
11 determined by the governing body of the city. For any retailers' sales tax
12 imposed by a city for special purposes, such city shall specify the purposes
13 for which such tax is imposed. All such special purpose retailers' sales
14 taxes imposed by a city shall expire after 10 years from the date such tax is
15 first collected. The rate of any countywide retailers' sales tax shall be fixed
16 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
17 and which amount shall be determined by the board of county
18 commissioners, except that:

19 (a) The board of county commissioners of Wabaunsee county, for the
20 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
21 rate at 1.25%; the board of county commissioners of Osage or Reno
22 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
23 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
24 Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the
25 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
26 rate at 1.5%; the board of county commissioners of Atchison or Thomas
27 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
28 may fix such rate at 1.5% or 1.75%; the board of county commissioners of
29 Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A.
30 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board
31 of county commissioners of Marion county, for the purposes of K.S.A. 12-
32 187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board
33 of county commissioners of Franklin, Linn and Miami counties, for the
34 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
35 rate at a percentage that is equal to the sum of the rate allowed to be
36 imposed by the respective board of county commissioners on July 1, 2007,
37 plus up to 1.0%; and the board of county commissioners of Brown or
38 Grant county, for the purposes of K.S.A. 12-187(b)(2), and amendments
39 thereto, may fix such rate at up to 2%;

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

43 (c) the boards of county commissioners of Finney and Ford counties,

1 for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix
2 such rate at 0.25%;

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

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

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

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

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

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

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

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

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

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

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

40 (o) the board of county commissioners of Atchison county, for the
41 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
42 rate at a percentage that is equal to the sum of the rate allowed to be
43 imposed by the board of county commissioners of Atchison county on the

1 effective date of this act plus 0.25%;

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

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

10 (r) the board of county commissioners of Riley county, for the
11 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
12 rate at a percentage that is equal to the sum of the rate allowed to be
13 imposed by the board of county commissioners of Riley county on July 1,
14 2007, plus up to 1%;

15 (s) the board of county commissioners of Johnson county, for the
16 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
17 rate at a percentage that is equal to the sum of the rate allowed to be
18 imposed by the board of county commissioners of Johnson county on July
19 1, 2007, plus 0.25%;

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

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

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

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

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

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

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

42 (aa) the board of county commissioners of Kingman county, for the
43 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such

1 rate at a percentage that is equal to the sum of the rate otherwise allowed
2 pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;

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

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

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

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

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

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

23 (hh) the board of county commissioners of Wilson county, for the
24 purposes of K.S.A. 12-187(b)(33), and amendments thereto, may fix such
25 rate at a percentage that is equal to the sum of the rate otherwise allowed
26 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

27 (ii) the board of county commissioners of Atchison county, for the
28 purposes of K.S.A. 12-187(b)(34), and amendments thereto, may fix such
29 rate at a percentage that is equal to the sum of the rate otherwise allowed
30 pursuant to this section, plus up to 1%; ~~and~~

31 (jj) the board of county commissioners of Dickinson county, for the
32 purposes of K.S.A. 12-187(b)(35), and amendments thereto, may fix such
33 rate at a percentage that is equal to the sum of the rate otherwise allowed
34 pursuant to this section, plus 0.25%; *and*

35 *(kk) the board of county commissioners of Marshall county, for the*
36 *purposes of K.S.A. 12-187(b)(36), and amendments thereto, may fix such*
37 *rate at a percentage that is equal to the sum of the rate otherwise allowed*
38 *pursuant to this section, plus up to 1%.*

39 Any county or city levying a retailers' sales tax is hereby prohibited
40 from administering or collecting such tax locally, but shall utilize the
41 services of the state department of revenue to administer, enforce and
42 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
43 189a, and amendments thereto, such tax shall be identical in its

1 application, and exemptions therefrom, to the Kansas retailers' sales tax act
2 and all laws and administrative rules and regulations of the state
3 department of revenue relating to the Kansas retailers' sales tax shall apply
4 to such local sales tax insofar as such laws and rules and regulations may
5 be made applicable. The state director of taxation is hereby authorized to
6 administer, enforce and collect such local sales taxes and to adopt such
7 rules and regulations as may be necessary for the efficient and effective
8 administration and enforcement thereof.

9 Upon receipt of a certified copy of an ordinance or resolution
10 authorizing the levy of a local retailers' sales tax, the director of taxation
11 shall cause such taxes to be collected within or without the boundaries of
12 such taxing subdivision at the same time and in the same manner provided
13 for the collection of the state retailers' sales tax. Such copy shall be
14 submitted to the director of taxation within 30 days after adoption of any
15 such ordinance or resolution. The director of taxation shall confirm that all
16 provisions of law applicable to the authorization of local sales tax have
17 been followed prior to causing the collection. If the director of taxation
18 discovers that a city or county did not comply with any provision of law
19 applicable to the authorization of a local sales tax after collection has
20 commenced, the director shall immediately notify the city or county and
21 cease collection of such sales tax until such noncompliance is remedied.
22 All moneys collected by the director of taxation under the provisions of
23 this section shall be credited to a county and city retailers' sales tax fund
24 which fund is hereby established in the state treasury, except that all
25 moneys collected by the director of taxation pursuant to the authority
26 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be
27 credited to the Wilson county capital improvements fund. Any refund due
28 on any county or city retailers' sales tax collected pursuant to this act shall
29 be paid out of the sales tax refund fund and reimbursed by the director of
30 taxation from collections of local retailers' sales tax revenue. Except for
31 local retailers' sales tax revenue required to be deposited in the
32 redevelopment bond fund established under K.S.A. 74-8927, and
33 amendments thereto, all local retailers' sales tax revenue collected within
34 any county or city pursuant to this act shall be apportioned and remitted at
35 least quarterly by the state treasurer, on instruction from the director of
36 taxation, to the treasurer of such county or city.

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

41 The director of taxation shall provide, upon request by a city or county
42 clerk or treasurer or finance officer of any city or county levying a local
43 retailers' sales tax, monthly reports identifying each retailer doing business

1 in such city or county or making taxable sales sourced to such city or
2 county, setting forth the tax liability and the amount of such tax remitted
3 by each retailer during the preceding month and identifying each business
4 location maintained by the retailer and such retailer's sales or use tax
5 registration or account number. Such report shall be made available to the
6 clerk or treasurer or finance officer of such city or county within a
7 reasonable time after it has been requested from the director of taxation.
8 The director of taxation shall be allowed to assess a reasonable fee for the
9 issuance of such report. Information received by any city or county
10 pursuant to this section shall be confidential, and it shall be unlawful for
11 any officer or employee of such city or county to divulge any such
12 information in any manner. Any violation of this paragraph by a city or
13 county officer or employee is a class A misdemeanor, and such officer or
14 employee shall be dismissed from office. Reports of violations of this
15 paragraph shall be investigated by the attorney general. The district
16 attorney or county attorney and the attorney general shall have authority to
17 prosecute violations of this paragraph.

18 Sec. 3. K.S.A. 2023 Supp. 12-192 is hereby amended to read as
19 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
20 (h), all revenue received by the director of taxation from a countywide
21 retailers' sales tax shall be apportioned among the county and each city
22 located in such county in the following manner:

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

28 (2) $\frac{1}{2}$ of all revenue received by the director of taxation from such
29 countywide retailers' sales tax shall be apportioned among the county and
30 each city located in such county, first to the county that portion of the
31 revenue equal to the proportion that the population of the county residing
32 in the unincorporated area of the county bears to the total population of the
33 county, and second to the cities in the proportion that the population of
34 each city bears to the total population of the county, except that no persons
35 residing within the Fort Riley military reservation shall be included in the
36 determination of the population of any city located within Riley county.

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

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

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

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

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

10 (ii) $\frac{1}{4}$ shall be apportioned among the county and each city located in
11 such county, first to the county that portion of the revenue equal to the
12 proportion that the population of the county residing in the unincorporated
13 area of the county bears to the total population of the county, and second to
14 the cities in the proportion that the population of each city bears to the
15 total population of the county; and

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

17 (2) In lieu of the apportionment formula provided in subsection (a),
18 all money received by the director of taxation from a countywide sales tax
19 imposed within Montgomery county pursuant to the election held on
20 November 8, 1994, shall be remitted to and shall be retained by the county
21 and expended only for the purpose for which the revenue received from
22 the tax was pledged. All revenue apportioned and paid from the imposition
23 of such tax to the treasurer of any city prior to the effective date of this act
24 shall be remitted to the county treasurer and expended only for the purpose
25 for which the revenue received from the tax was pledged.

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

32 (c) (1) Except as otherwise provided by paragraph (2) of this
33 subsection, for purposes of subsections (a) and (b), the term "total tangible
34 property tax levies" means the aggregate dollar amount of tax revenue
35 derived from ad valorem tax levies applicable to all tangible property
36 located within each such city or county. The ad valorem property tax levy
37 of any county or city district entity or subdivision shall be included within
38 this term if the levy of any such district entity or subdivision is applicable
39 to all tangible property located within each such city or county.

40 (2) For the purposes of subsections (a) and (b), any ad valorem
41 property tax levied on property located in a city in Johnson county for the
42 purpose of providing fire protection service in such city shall be included
43 within the term "total tangible property tax levies" for such city regardless

1 of its applicability to all tangible property located within each such city. If
2 the tax is levied by a district which extends across city boundaries, for
3 purposes of this computation, the amount of such levy shall be apportioned
4 among each city in which such district extends in the proportion that such
5 tax levied within each city bears to the total tax levied by the district.

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

13 (2) Except as otherwise provided in K.S.A. 12-187(b)(5), and
14 amendments thereto, all revenues received from a countywide retailers'
15 sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments
16 thereto, shall be remitted to and shall be retained by the county and
17 expended only for the purpose for which the revenue received from the tax
18 was pledged.

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

26 (e) All revenue apportioned to the several cities of the county shall be
27 paid to the respective treasurers thereof and deposited in the general fund
28 of the city. Whenever the territory of any city is located in two or more
29 counties and any one or more of such counties do not levy a countywide
30 retailers' sales tax, or whenever such counties do not levy countywide
31 retailers' sales taxes at a uniform rate, the revenue received by such city
32 from the proceeds of the countywide retailers' sales tax, as an alternative to
33 depositing the same in the general fund, may be used for the purpose of
34 reducing the tax levies of such city upon the taxable tangible property
35 located within the county levying such countywide retailers' sales tax.

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

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

43 (h) The provisions of subsections (a) and (b) for the apportionment of

1 countywide retailers' sales tax shall not apply to any revenues received
2 pursuant to a county or countywide retailers' sales tax levied or collected
3 under K.S.A. 74-8929, and amendments thereto. All such revenue
4 collected under K.S.A. 74-8929, and amendments thereto, shall be
5 deposited into the redevelopment bond fund established by K.S.A. 74-
6 8927, and amendments thereto, for the period of time set forth in K.S.A.
7 74-8927, and amendments thereto.

8 Sec. 4. K.S.A. 2023 Supp. 12-187, 12-189 and 12-192 are hereby
9 repealed.

10 Sec. 5. This act shall take effect and be in force from and after its
11 publication in the statute book.