

HOUSE BILL No. 2033

By Committee on Taxation

1-16

1 AN ACT ~~concerning~~ ~~sales and compensating use tax; relating~~
2 to countywide retailers' sales tax, **{rates and}** ballot authority,
3 Dickinson, **{Finney,}** Jackson ~~and {,}~~ Russell ~~counties, rates, {and}~~
4 Thomas ~~county {counties}~~; amending K.S.A. 2018 Supp. 12-187 and
5 12-189 and repealing the existing sections.
6

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

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

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

31 (2) The board of county commissioners of Anderson, Atchison,
32 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
33 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,
34 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,

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

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

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

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

43 (D) Except as otherwise provided in this paragraph, the result of the

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

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

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

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

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

1 **and as detailed in the ballot question approved by voters. The tax**
2 **imposed pursuant to this subparagraph shall be levied for a period of**
3 **15 years from the date it is first levied.**

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

27 (5) The board of county commissioners of any county may submit the
28 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
29 0.75% or 1% and pledging the revenue received therefrom for the purpose
30 of financing the provision of health care services, as enumerated in the
31 question, to the electors at an election called and held thereon. Whenever
32 any county imposes a tax pursuant to this paragraph, any tax imposed
33 pursuant to subsection (a)(2) by any city located in such county shall
34 expire upon the effective date of the imposition of the countywide tax, and
35 thereafter the state treasurer shall remit to each such city that portion of the
36 countywide tax revenue collected by retailers within such city as certified
37 by the director of taxation. The tax imposed pursuant to this paragraph
38 shall be deemed to be in addition to the rate limitations prescribed in
39 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health
40 care services shall include, but not be limited to, the following: Local
41 health departments, city or county hospitals, city or county nursing homes,
42 preventive health care services including immunizations, prenatal care and
43 the postponement of entry into nursing homes by home care services,

1 mental health services, indigent health care, physician or health care
2 worker recruitment, health education, emergency medical services, rural
3 health clinics, integration of health care services, home health services and
4 rural health networks.

5 (6) The board of county commissioners of Allen county may submit
6 the question of imposing a countywide retailers' sales tax at the rate of
7 0.5% and pledging the revenue received therefrom for the purpose of
8 financing the costs of operation and construction of a solid waste disposal
9 area or the modification of an existing landfill to comply with federal
10 regulations to the electors at an election called and held thereon. The tax
11 imposed pursuant to this paragraph shall expire upon the payment of all
12 costs incurred in the financing of the project undertaken. Nothing in this
13 paragraph shall be construed to allow the rate of tax imposed by Allen
14 county pursuant to this paragraph to exceed or be imposed at any rate other
15 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

34 (B) *The board of county commissioners of Dickinson county may*
35 *submit the question of imposing a countywide retailers' sales tax at the*
36 *rate of 0.5% and pledging the revenue received therefrom for the purpose*
37 *of financing the costs of roadway construction and improvement to the*
38 *electors at an election called and held thereon. The tax imposed pursuant*
39 *to this subparagraph shall expire after 10 years from the date such tax is*
40 *first collected.*

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

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

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

14 (B) *The board of county commissioners of Russell county may submit*
15 *the question of imposing a countywide retailers' sales tax at the rate of*
16 *0.5% and pledging the revenue received therefrom for the purpose of*
17 *financing economic development initiatives or public infrastructure*
18 *projects. The tax imposed pursuant to this subparagraph shall expire after*
19 *10 years from the date such tax is first collected.*

20 (10) The board of county commissioners of Franklin 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 recreational facilities. The tax imposed pursuant to this
24 paragraph shall expire upon payment of all costs authorized in financing
25 such facilities.

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

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

39 ~~(13) The board of county commissioners of Jackson county may~~
40 ~~submit the question of imposing a countywide retailers' sales tax at a rate~~
41 ~~of 0.4% and pledging the revenue received therefrom as follows: 50% of~~
42 ~~such revenues for the purpose of financing for economic development~~
43 ~~initiatives; and 50% of such revenues for the purpose of financing public~~

1 infrastructure projects to the electors at an election called and held thereon.
2 ~~The tax imposed pursuant to this paragraph shall expire after seven years~~
3 ~~from the date such tax is first collected.~~ The board of county
4 commissioners of Jackson county may submit the question of imposing a
5 countywide retailers' sales tax at a rate of 0.4% ~~which such tax shall take~~
6 ~~effect after the expiration of the tax imposed pursuant to this paragraph~~
7 ~~prior to the effective date of this act,~~ and pledging the revenue received
8 therefrom for the purpose of financing public infrastructure projects to the
9 electors at an election called and held thereon. Such tax shall expire after
10 seven years from the date such tax is first collected.

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

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

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

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

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

1 tax is first collected.

2 (19) The board of county commissioners of Jefferson county may
3 submit the question of imposing a countywide retailers' sales tax at the rate
4 of 1% 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 paragraph shall expire after six years from the date such tax is first
8 collected. The countywide retailers' sales tax imposed pursuant to this
9 paragraph may be extended or reenacted for additional six-year periods
10 upon the board of county commissioners of Jefferson county submitting
11 such question to the electors at an election called and held thereon for each
12 additional six-year period as provided by law.

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

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

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

43 (23) The board of county commissioners of Butler county may

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

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

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

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

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

43 (28) The board of county commissioners of Edwards county may

1 submit the question of imposing a countywide retailers' sales tax at the rate
2 of 0.375% and pledging the revenue therefrom for the purpose of
3 financing the costs of economic development initiatives to the electors at
4 an election called and held thereon.

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

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

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

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

31 (c) The boards of county commissioners of any two or more
32 contiguous counties, upon adoption of a joint resolution by such boards,
33 may submit the question of imposing a retailers' sales tax within such
34 counties to the electors of such counties at an election called and held
35 thereon, and such boards of any two or more contiguous counties shall be
36 required to submit such question upon submission of a petition in each of
37 such counties, signed by a number of electors of each of such counties
38 where submitted equal in number to not less than 10% of the electors of
39 each of such counties who voted at the last preceding general election for
40 the office of secretary of state, or upon receiving resolutions requesting
41 such an election passed by not less than $\frac{2}{3}$ of the membership of the
42 governing body of each of one or more cities within each of such counties
43 ~~which~~ *that* contains a population of not less than 25% of the entire

1 population of each of such counties, or upon receiving resolutions
2 requesting such an election passed by $\frac{2}{3}$ of the membership of the
3 governing body of each of one or more taxing subdivisions within each of
4 such counties—~~which~~ that levy not less than 25% of the property taxes
5 levied by all taxing subdivisions within each of such counties.

6 (d) Any city retailers' sales tax being levied by a city prior to July 1,
7 2006, shall continue in effect until repealed in the manner provided herein
8 for the adoption and approval of such tax or until repealed by the adoption
9 of an ordinance for such repeal. Any countywide retailers' sales tax in the
10 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect
11 until repealed in the manner provided herein for the adoption and approval
12 of such tax.

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

29 (f) The sufficiency of the number of signers of any petition filed
30 under this section shall be determined by the county election officer. Every
31 election held under this act shall be conducted by the county election
32 officer.

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

37 Sec. 2. K.S.A. 2018 Supp. 12-189 is hereby amended to read as
38 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
39 increments of 0.05% and in an amount not to exceed 2% for general
40 purposes and not to exceed 1% for special purposes, which shall be
41 determined by the governing body of the city. For any retailers' sales tax
42 imposed by a city for special purposes, such city shall specify the purposes
43 for which such tax is imposed. All such special purpose retailers' sales

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

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

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

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

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

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

43 (f) the board of county commissioners of Sherman county, for the

1 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such
2 rate at 2.25%;

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

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

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

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

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

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

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

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

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

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

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

40 (r) the board of county commissioners of Riley county, for the
41 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
42 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be
43 imposed by the board of county commissioners of Riley county on July 1,

1 2007, plus up to 1%;

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

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

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

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

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

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

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

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

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

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

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

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

42 (ee) the board of county commissioners of Marion county, for the
43 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such

1 rate at 2.5%; and

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

6 Any county or city levying a retailers' sales tax is hereby prohibited
7 from administering or collecting such tax locally, but shall utilize the
8 services of the state department of revenue to administer, enforce and
9 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
10 189a, and amendments thereto, such tax shall be identical in its
11 application, and exemptions therefrom, to the Kansas retailers' sales tax act
12 and all laws and administrative rules and regulations of the state
13 department of revenue relating to the Kansas retailers' sales tax shall apply
14 to such local sales tax insofar as such laws and rules and regulations may
15 be made applicable. The state director of taxation is hereby authorized to
16 administer, enforce and collect such local sales taxes and to adopt such
17 rules and regulations as may be necessary for the efficient and effective
18 administration and enforcement thereof.

19 Upon receipt of a certified copy of an ordinance or resolution
20 authorizing the levy of a local retailers' sales tax, the director of taxation
21 shall cause such taxes to be collected within or without the boundaries of
22 such taxing subdivision at the same time and in the same manner provided
23 for the collection of the state retailers' sales tax. Such copy shall be
24 submitted to the director of taxation within 30 days after adoption of any
25 such ordinance or resolution. All moneys collected by the director of
26 taxation under the provisions of this section shall be credited to a county
27 and city retailers' sales tax fund which fund is hereby established in the
28 state treasury, except that all moneys collected by the director of taxation
29 pursuant to the authority granted in K.S.A. 12-187(b)(22), and
30 amendments thereto, shall be credited to the Wilson county capital
31 improvements fund. Any refund due on any county or city retailers' sales
32 tax collected pursuant to this act shall be paid out of the sales tax refund
33 fund and reimbursed by the director of taxation from collections of local
34 retailers' sales tax revenue. Except for local retailers' sales tax revenue
35 required to be deposited in the redevelopment bond fund established under
36 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax
37 revenue collected within any county or city pursuant to this act shall be
38 apportioned and remitted at least quarterly by the state treasurer, on
39 instruction from the director of taxation, to the treasurer of such county or
40 city.

41 Revenue that is received from the imposition of a local retailers' sales
42 tax ~~which~~ *that* exceeds the amount of revenue required to pay the costs of
43 a special project for which such revenue was pledged shall be credited to

1 the city or county general fund, as the case requires.

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

22 Sec. 3. K.S.A. 2018 Supp. 12-187 and 12-189 are hereby repealed.

23 Sec. 4. This act shall take effect and be in force from and after its
24 publication in the Kansas register.