

HOUSE BILL No. 2366

By Committee on Taxation

3-2

1 AN ACT concerning taxation; relating to countywide retailers' sale tax;
2 authority for Douglas county; amending K.S.A. 2010 Supp. 12-187
3 and repealing the existing section.
4

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

6 Section 1. K.S.A. 2010 Supp. 12-187 is hereby amended to read as
7 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
8 provisions of this act without the governing body of such city having first
9 submitted such proposition to and having received the approval of a
10 majority of the electors of the city voting thereon at an election called and
11 held therefor. The governing body of any city may submit the question of
12 imposing a retailers' sales tax and the governing body shall be required to
13 submit the question upon submission of a petition signed by electors of
14 such city equal in number to not less than 10% of the electors of such
15 city.

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

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

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

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

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

42 (D) Except as otherwise provided in this paragraph, the result of the
43 election held on August 5, 2008, on the question submitted by the board

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

7 (E) Except as otherwise provided in this paragraph, the result of the
8 election held on August 5, 2008, on the question submitted by the board
9 of county commissioners of Rawlins county for the purpose of increasing
10 its countywide retailers' sales tax by .75% is hereby declared valid, and
11 the revenue received therefrom by the county shall be expended for the
12 purposes of financing the costs of a swimming pool. The tax imposed
13 pursuant to this paragraph shall terminate not later than 15 years after the
14 commencement thereof or upon payment of all costs authorized pursuant
15 to this paragraph in the financing of such project.

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

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

1 county and upon receipt of such moneys shall be deposited to the credit
2 of the county road and bridge fund. If any funds remain upon the
3 payment of all costs authorized pursuant to this paragraph in the
4 financing of such highway projects in Ford county, the state treasurer
5 shall remit such funds to the treasurer of Ford county and upon receipt of
6 such moneys shall be deposited to the credit of the county road and
7 bridge fund.

8 (5) The board of county commissioners of any county may submit
9 the question of imposing a retailers' sales tax at the rate of .25%, .5%, .
10 75% or 1% and pledging the revenue received therefrom for the purpose
11 of financing the provision of health care services, as enumerated in the
12 question, to the electors at an election called and held thereon. Whenever
13 any county imposes a tax pursuant to this paragraph, any tax imposed
14 pursuant to paragraph (2) of subsection (a) by any city located in such
15 county shall expire upon the effective date of the imposition of the
16 countywide tax, and thereafter the state treasurer shall remit to each such
17 city that portion of the countywide tax revenue collected by retailers
18 within such city as certified by the director of taxation. The tax imposed
19 pursuant to this paragraph shall be deemed to be in addition to the rate
20 limitations prescribed in K.S.A. 12-189, and amendments thereto. As
21 used in this paragraph, health care services shall include but not be
22 limited to the following: Local health departments, city or county
23 hospitals, city or county nursing homes, preventive health care services
24 including immunizations, prenatal care and the postponement of entry
25 into nursing homes by home care services, mental health services,
26 indigent health care, physician or health care worker recruitment, health
27 education, emergency medical services, rural health clinics, integration of
28 health care services, home health services and rural health networks.

29 (6) The board of county commissioners of Allen county may submit
30 the question of imposing a countywide retailers' sales tax at the rate of .
31 5% and pledging the revenue received therefrom for the purpose of
32 financing the costs of operation and construction of a solid waste disposal
33 area or the modification of an existing landfill to comply with federal
34 regulations to the electors at an election called and held thereon. The tax
35 imposed pursuant to this paragraph shall expire upon the payment of all
36 costs incurred in the financing of the project undertaken. Nothing in this
37 paragraph shall be construed to allow the rate of tax imposed by Allen
38 county pursuant to this paragraph to exceed or be imposed at any rate
39 other than the rates prescribed in K.S.A. 12-189, and amendments
40 thereto.

41 (7) The board of county commissioners of Clay, Dickinson and
42 Miami county may submit the question of imposing a countywide
43 retailers' sales tax at the rate of .50% in the case of Clay and Dickinson

1 county and at a rate of up to 1% in the case of Miami county, and
2 pledging the revenue received therefrom for the purpose of financing the
3 costs of roadway construction and improvement to the electors at an
4 election called and held thereon. Except as otherwise provided, the tax
5 imposed pursuant to this paragraph shall expire after five years from the
6 date such tax is first collected. The result of the election held on
7 November 2, 2004, on the question submitted by the board of county
8 commissioners of Miami county for the purpose of extending for an
9 additional five-year period the countywide retailers' sales tax imposed
10 pursuant to this subsection in Miami county is hereby declared valid. The
11 countywide retailers' sales tax imposed pursuant to this subsection in
12 Clay and Miami county may be extended or reenacted for additional five-
13 year periods upon the board of county commissioners of Clay and Miami
14 county submitting such question to the electors at an election called and
15 held thereon for each additional five-year period as provided by law.

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

23 (9) The board of county commissioners of Cowley, Crawford,
24 Russell and Woodson county may submit the question of imposing a
25 countywide retailers' sales tax at the rate of .5% in the case of Crawford,
26 Russell and Woodson county and at a rate of up to .25%, in the case of
27 Cowley county and pledging the revenue received therefrom for the
28 purpose of financing economic development initiatives or public
29 infrastructure projects. The tax imposed pursuant to this paragraph shall
30 expire after five years from the date such tax is first collected.

31 (10) The board of county commissioners of Franklin county may
32 submit the question of imposing a countywide retailers' sales tax at the
33 rate of .25% and pledging the revenue received therefrom for the purpose
34 of financing recreational facilities. The tax imposed pursuant to this
35 paragraph shall expire upon payment of all costs authorized in financing
36 such facilities.

37 (11) The board of county commissioners of Douglas county may
38 submit the question of imposing a countywide retailers' sales tax at the
39 rate of .25% and pledging the revenue received therefrom for the
40 purposes of ~~preservation~~*conservation*, access and management of open
41 space;*;* *preservation of cultural heritage*; and ~~for industrial and business~~
42 ~~park related~~ *economic development projects and activities*.

43 (12) The board of county commissioners of Shawnee county may

1 submit the question of imposing a countywide retailers' sales tax at the
2 rate of .25% and pledging the revenue received therefrom to the city of
3 Topeka for the purpose of financing the costs of rebuilding the Topeka
4 boulevard bridge and other public infrastructure improvements associated
5 with such project to the electors at an election called and held thereon.
6 The tax imposed pursuant to this paragraph shall expire upon payment of
7 all costs authorized in financing such project.

8 (13) The board of county commissioners of Jackson county may
9 submit the question of imposing a countywide retailers' sales tax at a rate
10 of .4% and pledging the revenue received therefrom as follows: 50% of
11 such revenues for the purpose of financing for economic development
12 initiatives; and 50% of such revenues for the purpose of financing public
13 infrastructure projects to the electors at an election called and held
14 thereon. The tax imposed pursuant to this paragraph shall expire after
15 seven years from the date such tax is first collected.

16 (14) The board of county commissioners of Neosho county may
17 submit the question of imposing a countywide retailers' sales tax at the
18 rate of .5% and pledging the revenue received therefrom for the purpose
19 of financing the costs of roadway construction and improvement to the
20 electors at an election called and held thereon. The tax imposed pursuant
21 to this paragraph shall expire upon payment of all costs authorized
22 pursuant to this paragraph in the financing of such project.

23 (15) The board of county commissioners of Saline county may
24 submit the question of imposing a countywide retailers' sales tax at the
25 rate of up to .5% and pledging the revenue received therefrom for the
26 purpose of financing the costs of construction and operation of an expo
27 center to the electors at an election called and held thereon. The tax
28 imposed pursuant to this paragraph shall expire after five years from the
29 date such tax is first collected.

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

36 (17) The board of county commissioners of Atchison county may
37 submit the question of imposing a countywide retailers' sales tax at the
38 rate of .25% and pledging the revenue received therefrom for the purpose
39 of financing the costs of construction and maintenance of sports and
40 recreational facilities to the electors at an election called and held thereon.
41 The tax imposed pursuant to this paragraph shall expire upon payment of
42 all costs authorized in financing such facilities.

43 (18) The board of county commissioners of Wabaunsee county may

1 submit the question of imposing a countywide retailers' sales tax at the
2 rate of .5% and pledging the revenue received therefrom for the purpose
3 of financing the costs of bridge and roadway construction and
4 improvement to the electors at an election called and held thereon. The
5 tax imposed pursuant to this paragraph shall expire after 15 years from
6 the date such tax is first collected.

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

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

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

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

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

5 (23) The board of county commissioners of Butler county may
6 submit the question of imposing a countywide retailers' sales tax at the
7 rate of either .25%, .5%, .75% or 1% and pledging the revenue received
8 therefrom for the purpose of financing the costs of public safety capital
9 projects or bridge and roadway construction projects, or both, to the
10 electors at an election called and held thereon. The tax imposed pursuant
11 to this paragraph shall expire upon payment of all costs authorized in
12 financing such projects.

13 (24) The board of county commissioners of Barton county may
14 submit the question of imposing a countywide retailers' sales tax at the
15 rate of up to .5% and pledging the revenue received therefrom for the
16 purpose of financing the costs of roadway and bridge construction and
17 improvement and infrastructure development and improvement to the
18 electors at an election called and held thereon. The tax imposed pursuant
19 to this paragraph shall expire after 10 years from the date such tax is first
20 collected.

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

31 (26) The board of county commissioners of Pottawatomie county
32 may submit the question of imposing a countywide retailers' sales tax at
33 the rate of up to .5% and pledging the revenue received therefrom for the
34 purpose of financing the costs of construction or remodeling of a
35 courthouse, jail, law enforcement center facility or other county
36 administrative facility, or public infrastructure improvements, or both, to
37 the electors at an election called and held thereon. The tax imposed
38 pursuant to this paragraph shall expire upon payment of all costs
39 authorized in financing such project or projects.

40 (27) The board of county commissioners of Kingman county may
41 submit the question of imposing a countywide retailers' sales tax at the
42 rate of .25%, .5%, .75% or 1% and pledging the revenue received
43 therefrom for the purpose of financing the costs of constructing and

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

5 (c) The boards of county commissioners of any two or more
6 contiguous counties, upon adoption of a joint resolution by such boards,
7 may submit the question of imposing a retailers' sales tax within such
8 counties to the electors of such counties at an election called and held
9 thereon and such boards of any two or more contiguous counties shall be
10 required to submit such question upon submission of a petition in each of
11 such counties, signed by a number of electors of each of such counties
12 where submitted equal in number to not less than 10% of the electors of
13 each of such counties who voted at the last preceding general election for
14 the office of secretary of state, or upon receiving resolutions requesting
15 such an election passed by not less than $\frac{2}{3}$ of the membership of the
16 governing body of each of one or more cities within each of such counties
17 which contains a population of not less than 25% of the entire population
18 of each of such counties, or upon receiving resolutions requesting such an
19 election passed by $\frac{2}{3}$ of the membership of the governing body of each of
20 one or more taxing subdivisions within each of such counties which levy
21 not less than 25% of the property taxes levied by all taxing subdivisions
22 within each of such counties.

23 (d) Any city retailers' sales tax being levied by a city prior to July 1,
24 2006, shall continue in effect until repealed in the manner provided herein
25 for the adoption and approval of such tax or until repealed by the
26 adoption of an ordinance for such repeal. Any countywide retailers' sales
27 tax in the amount of .5% or 1% in effect on July 1, 1990, shall continue in
28 effect until repealed in the manner provided herein for the adoption and
29 approval of such tax.

30 (e) Any city or county proposing to adopt a retailers' sales tax shall
31 give notice of its intention to submit such proposition for approval by the
32 electors in the manner required by K.S.A. 10-120, and amendments
33 thereto. The notices shall state the time of the election and the rate and
34 effective date of the proposed tax. If a majority of the electors voting
35 thereon at such election fail to approve the proposition, such proposition
36 may be resubmitted under the conditions and in the manner provided in
37 this act for submission of the proposition. If a majority of the electors
38 voting thereon at such election shall approve the levying of such tax, the
39 governing body of any such city or county shall provide by ordinance or
40 resolution, as the case may be, for the levy of the tax. Any repeal of such
41 tax or any reduction or increase in the rate thereof, within the limits
42 prescribed by K.S.A. 12-189, and amendments thereto, shall be
43 accomplished in the manner provided herein for the adoption and

1 approval of such tax except that the repeal of any such city retailers' sales
2 tax may be accomplished by the adoption of an ordinance so providing.

3 (f) The sufficiency of the number of signers of any petition filed
4 under this section shall be determined by the county election officer.
5 Every election held under this act shall be conducted by the county
6 election officer.

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

11 Sec. 2. K.S.A. 2010 Supp. 12-187 is hereby repealed.

12 Sec. 3. This act shall take effect and be in force from and after its
13 publication in the statute book.

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