

## HOUSE BILL No. 2732

By Committee on Taxation

2-19

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1 AN ACT concerning taxation; relating to countywide retailers' sales tax;  
2 authority for Rooks county; amending K.S.A. 2013 Supp. 12-187, 12-  
3 189 and 12-192 and repealing the existing sections.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2013 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 city.

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

29 (2) The board of county commissioners of Anderson, Atchison,  
30 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,  
31 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,  
32 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson  
33 and Wyandotte counties may submit the question of imposing a  
34 countywide retailers' sales tax and pledging the revenue received  
35 therefrom for the purpose of financing the construction or remodeling of a  
36 courthouse, jail, law enforcement center facility or other county

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

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

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

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

39 (D) Except as otherwise provided in this paragraph, the result of the  
40 election held on August 5, 2008, on the question submitted by the board of  
41 county commissioners of Lyon county for the purpose of increasing its  
42 countywide retailers' sales tax by 1% is hereby declared valid, and the  
43 revenue received therefrom by the county shall be expended for the

1 purposes of ad valorem tax reduction and capital outlay. The tax imposed  
2 pursuant to this paragraph shall terminate not later than five years after the  
3 commencement thereof.

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

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

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

1 projects in Ford county, the state treasurer shall remit such funds to the  
2 treasurer of Ford county and upon receipt of such moneys shall be  
3 deposited to the credit of the county road and bridge fund.

4 (5) The board of county commissioners of any county may submit the  
5 question of imposing a retailers' sales tax at the rate of *0.25%*, *0.5%*,  
6 *0.75%* or *1%* and pledging the revenue received therefrom for the purpose  
7 of financing the provision of health care services, as enumerated in the  
8 question, to the electors at an election called and held thereon. Whenever  
9 any county imposes a tax pursuant to this paragraph, any tax imposed  
10 pursuant to paragraph (2) of subsection (a) by any city located in such  
11 county shall expire upon the effective date of the imposition of the  
12 countywide tax, and thereafter the state treasurer shall remit to each such  
13 city that portion of the countywide tax revenue collected by retailers  
14 within such city as certified by the director of taxation. The tax imposed  
15 pursuant to this paragraph shall be deemed to be in addition to the rate  
16 limitations prescribed in K.S.A. 12-189, and amendments thereto. As used  
17 in this paragraph, health care services shall include but not be limited to  
18 the following: Local health departments, city or county hospitals, city or  
19 county nursing homes, preventive health care services including  
20 immunizations, prenatal care and the postponement of entry into nursing  
21 homes by home care services, mental health services, indigent health care,  
22 physician or health care worker recruitment, health education, emergency  
23 medical services, rural health clinics, integration of health care services,  
24 home health services and rural health networks.

25 (6) The board of county commissioners of Allen county may submit  
26 the question of imposing a countywide retailers' sales tax at the rate of  
27 *0.5%* and pledging the revenue received therefrom for the purpose of  
28 financing the costs of operation and construction of a solid waste disposal  
29 area or the modification of an existing landfill to comply with federal  
30 regulations to the electors at an election called and held thereon. The tax  
31 imposed pursuant to this paragraph shall expire upon the payment of all  
32 costs incurred in the financing of the project undertaken. Nothing in this  
33 paragraph shall be construed to allow the rate of tax imposed by Allen  
34 county pursuant to this paragraph to exceed or be imposed at any rate other  
35 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

36 (7) The board of county commissioners of Clay, Dickinson and  
37 Miami county may submit the question of imposing a countywide retailers'  
38 sales tax at the rate of *0.50%* in the case of Clay and Dickinson county and  
39 at a rate of up to *1%* in the case of Miami county, and pledging the revenue  
40 received therefrom for the purpose of financing the costs of roadway  
41 construction and improvement to the electors at an election called and held  
42 thereon. Except as otherwise provided, the tax imposed pursuant to this  
43 paragraph shall expire after five years from the date such tax is first

1 collected. The result of the election held on November 2, 2004, on the  
2 question submitted by the board of county commissioners of Miami  
3 county for the purpose of extending for an additional five-year period the  
4 countywide retailers' sales tax imposed pursuant to this subsection in  
5 Miami county is hereby declared valid. The countywide retailers' sales tax  
6 imposed pursuant to this subsection in Clay and Miami county may be  
7 extended or reenacted for additional five-year periods upon the board of  
8 county commissioners of Clay and Miami county submitting such question  
9 to the electors at an election called and held thereon for each additional  
10 five-year period as provided by law.

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

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

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

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

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

1 costs authorized in financing such project.

2 (13) The board of county commissioners of Jackson county may  
3 submit the question of imposing a countywide retailers' sales tax at a rate  
4 of 0.4% and pledging the revenue received therefrom as follows: 50% of  
5 such revenues for the purpose of financing for economic development  
6 initiatives; and 50% of such revenues for the purpose of financing public  
7 infrastructure projects to the electors at an election called and held thereon.  
8 The tax imposed pursuant to this paragraph shall expire after seven years  
9 from the date such tax is first collected. The board of county  
10 commissioners of Jackson county may submit the question of imposing a  
11 countywide retailers' sales tax at a rate of 0.4% which such tax shall take  
12 effect after the expiration of the tax imposed pursuant to this paragraph  
13 prior to the effective date of this act, and pledging the revenue received  
14 therefrom for the purpose of financing public infrastructure projects to the  
15 electors at an election called and held thereon. Such tax shall expire after  
16 seven years from the date such tax is first collected.

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

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

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

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

1 (18) The board of county commissioners of Wabaunsee county may  
2 submit the question of imposing a countywide retailers' sales tax at the rate  
3 of 0.5% and pledging the revenue received therefrom for the purpose of  
4 financing the costs of bridge and roadway construction and improvement  
5 to the electors at an election called and held thereon. The tax imposed  
6 pursuant to this paragraph shall expire after 15 years from the date such  
7 tax is first collected.

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

19 (20) The board of county commissioners of Riley county may submit  
20 the question of imposing a countywide retailers' sales tax at the rate of up  
21 to 1% and pledging the revenue received therefrom for the purpose of  
22 financing the costs of bridge and roadway construction and improvement  
23 to 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 (21) The board of county commissioners of Johnson county may  
27 submit the question of imposing a countywide retailers' sales tax at the rate  
28 of 0.25% and pledging the revenue received therefrom for the purpose of  
29 financing the construction and operation costs of public safety projects,  
30 including, but not limited to, a jail, detention center, sheriff's resource  
31 center, crime lab or other county administrative or operational facility  
32 dedicated to public safety, to the electors at an election called and held  
33 thereon. The tax imposed pursuant to this paragraph shall expire after 10  
34 years from the date such tax is first collected. The countywide retailers'  
35 sales tax imposed pursuant to this subsection may be extended or  
36 reenacted for additional periods not exceeding 10 years upon the board of  
37 county commissioners of Johnson county submitting such question to the  
38 electors at an election called and held thereon for each additional ten-year  
39 period as provided by law.

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

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

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

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

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

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

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



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

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

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

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

36 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
37 2006, shall continue in effect until repealed in the manner provided herein  
38 for the adoption and approval of such tax or until repealed by the adoption  
39 of an ordinance for such repeal. Any countywide retailers' sales tax in the  
40 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect  
41 until repealed in the manner provided herein for the adoption and approval  
42 of such tax.

43 (e) Any city or county proposing to adopt a retailers' sales tax shall

1 give notice of its intention to submit such proposition for approval by the  
2 electors in the manner required by K.S.A. 10-120, and amendments  
3 thereto. The notices shall state the time of the election and the rate and  
4 effective date of the proposed tax. If a majority of the electors voting  
5 thereon at such election fail to approve the proposition, such proposition  
6 may be resubmitted under the conditions and in the manner provided in  
7 this act for submission of the proposition. If a majority of the electors  
8 voting thereon at such election shall approve the levying of such tax, the  
9 governing body of any such city or county shall provide by ordinance or  
10 resolution, as the case may be, for the levy of the tax. Any repeal of such  
11 tax or any reduction or increase in the rate thereof, within the limits  
12 prescribed by K.S.A. 12-189, and amendments thereto, shall be  
13 accomplished in the manner provided herein for the adoption and approval  
14 of such tax except that the repeal of any such city retailers' sales tax may  
15 be accomplished by the adoption of an ordinance so providing.

16 (f) The sufficiency of the number of signers of any petition filed  
17 under this section shall be determined by the county election officer. Every  
18 election held under this act shall be conducted by the county election  
19 officer.

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

24 Sec. 2. K.S.A. 2013 Supp. 12-189 is hereby amended to read as  
25 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
26 increments of 0.05% and in an amount not to exceed 2% for general  
27 purposes and not to exceed 1% for special purposes which shall be  
28 determined by the governing body of the city. For any retailers' sales tax  
29 imposed by a city for special purposes, such city shall specify the purposes  
30 for which such tax is imposed. All such special purpose retailers' sales  
31 taxes imposed by a city shall expire after 10 years from the date such tax is  
32 first collected. The rate of any countywide retailers' sales tax shall be fixed  
33 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,  
34 and which amount shall be determined by the board of county  
35 commissioners, except that:

36 (a) The board of county commissioners of Wabaunsee county, for the  
37 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
38 amendments thereto, may fix such rate at 1.25%; the board of county  
39 commissioners of Osage or Reno county, for the purposes of paragraph (2)  
40 of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
41 rate at 1.25% or 1.5%; the board of county commissioners of Cherokee,  
42 Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes of  
43 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto,

1 may fix such rate at 1.5%, the board of county commissioners of Atchison  
2 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-  
3 187, and amendments thereto, may fix such rate at 1.5% or 1.75%; the  
4 board of county commissioners of Anderson, Barton, Jefferson or Ottawa  
5 county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-  
6 187, and amendments thereto, may fix such rate at 2%; the board of county  
7 commissioners of Marion county, for the purposes of paragraph (2) of  
8 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
9 rate at 2.5%; the board of county commissioners of Franklin, Linn and  
10 Miami counties, for the purposes of paragraph (2) of subsection (b) of  
11 K.S.A. 12-187, and amendments thereto, may fix such rate at a percentage  
12 which is equal to the sum of the rate allowed to be imposed by the  
13 respective board of county commissioners on July 1, 2007, plus up to  
14 1.0%; and the board of county commissioners of Brown county, for the  
15 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
16 amendments thereto, may fix such rate at up to 2%;

17 (b) the board of county commissioners of Jackson county, for the  
18 purposes of paragraph (3) of subsection (b) of K.S.A. 12-187, and  
19 amendments thereto, may fix such rate at 2%;

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

23 (d) the board of county commissioners of any county for the purposes  
24 of paragraph (5) of subsection (b) of K.S.A. 12-187, and amendments  
25 thereto, may fix such rate at a percentage which is equal to the sum of the  
26 rate allowed to be imposed by a board of county commissioners on the  
27 effective date of this act plus 0.25%, 0.5%, 0.75% or 1%, as the case  
28 requires;

29 (e) the board of county commissioners of Dickinson county, for the  
30 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and  
31 amendments thereto, may fix such rate at 1.5%, and the board of county  
32 commissioners of Miami county, for the purposes of paragraph (7) of  
33 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
34 rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

- 1 (i) the board of county commissioners of Douglas county, for the  
2 purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and  
3 amendments thereto, may fix such rate at 1.25%;
- 4 (j) the board of county commissioners of Jackson county, for the  
5 purposes of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,  
6 may fix such rate at 1.4%;
- 7 (k) the board of county commissioners of Sedgwick county, for the  
8 purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and  
9 amendments thereto, may fix such rate at 2%;
- 10 (l) the board of county commissioners of Neosho county, for the  
11 purposes of paragraph (14) of subsection (b) of K.S.A. 12-187, and  
12 amendments thereto, may fix such rate at 1.0% or 1.5%;
- 13 (m) the board of county commissioners of Saline county, for the  
14 purposes of paragraph (15) of subsection (b) of K.S.A. 12-187, and  
15 amendments thereto, may fix such rate at up to 1.5%;
- 16 (n) the board of county commissioners of Harvey county, for the  
17 purposes of paragraph (16) of subsection (b) of K.S.A. 12-187, and  
18 amendments thereto, may fix such rate at 2.0%;
- 19 (o) the board of county commissioners of Atchison county, for the  
20 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and  
21 amendments thereto, may fix such rate at a percentage which is equal to  
22 the sum of the rate allowed to be imposed by the board of county  
23 commissioners of Atchison county on the effective date of this act plus  
24 *0.25%*;
- 25 (p) the board of county commissioners of Wabaunsee county, for the  
26 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and  
27 amendments thereto, may fix such rate at a percentage which is equal to  
28 the sum of the rate allowed to be imposed by the board of county  
29 commissioners of Wabaunsee county on July 1, 2007, plus *0.5%*;
- 30 (q) the board of county commissioners of Jefferson county, for the  
31 purpose of paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187,  
32 and amendments thereto, may fix such rate at 2.25%;
- 33 (r) the board of county commissioners of Riley county, for the  
34 purpose of paragraph (20) of subsection (b) of K.S.A. 12-187, and  
35 amendments thereto, may fix such rate at a percentage which is equal to  
36 the sum of the rate allowed to be imposed by the board of county  
37 commissioners of Riley county on July 1, 2007, plus up to 1%;
- 38 (s) the board of county commissioners of Johnson county for the  
39 purposes of paragraph (21) of subsection (b) of K.S.A. 12-187, and  
40 amendments thereto, may fix such rate at a percentage which is equal to  
41 the sum of the rate allowed to be imposed by the board of county  
42 commissioners of Johnson county on July 1, 2007, plus *0.25%*;
- 43 (t) the board of county commissioners of Wilson county for the

1 purposes of paragraph (22) of subsection (b) of K.S.A. 12-187, and  
2 amendments thereto, may fix such rate at up to 2%;

3 (u) the board of county commissioners of Butler county for the  
4 purposes of paragraph (23) of subsection (b) of K.S.A. 12-187, and  
5 amendments thereto, may fix such rate at a percentage which is equal to  
6 the sum of the rate otherwise allowed pursuant to this section, plus 0.25%,  
7 0.5%, 0.75% or 1%;

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

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

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

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

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

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

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

31 *(cc) the board of county commissioners of Rooks county, for the*  
32 *purposes of paragraph (29) of subsection (b) of K.S.A. 12-187, and*  
33 *amendments thereto, may fix such rate at up to 1.5%.*

34 Any county or city levying a retailers' sales tax is hereby prohibited  
35 from administering or collecting such tax locally, but shall utilize the  
36 services of the state department of revenue to administer, enforce and  
37 collect such tax. Except as otherwise specifically provided in K.S.A. 12-  
38 189a, and amendments thereto, such tax shall be identical in its  
39 application, and exemptions therefrom, to the Kansas retailers' sales tax act  
40 and all laws and administrative rules and regulations of the state  
41 department of revenue relating to the Kansas retailers' sales tax shall apply  
42 to such local sales tax insofar as such laws and rules and regulations may  
43 be made applicable. The state director of taxation is hereby authorized to

1 administer, enforce and collect such local sales taxes and to adopt such  
2 rules and regulations as may be necessary for the efficient and effective  
3 administration and enforcement thereof.

4 Upon receipt of a certified copy of an ordinance or resolution  
5 authorizing the levy of a local retailers' sales tax, the director of taxation  
6 shall cause such taxes to be collected within or without the boundaries of  
7 such taxing subdivision at the same time and in the same manner provided  
8 for the collection of the state retailers' sales tax. Such copy shall be  
9 submitted to the director of taxation within 30 days after adoption of any  
10 such ordinance or resolution. All moneys collected by the director of  
11 taxation under the provisions of this section shall be credited to a county  
12 and city retailers' sales tax fund which fund is hereby established in the  
13 state treasury, except that all moneys collected by the director of taxation  
14 pursuant to the authority granted in paragraph (22) of subsection (b) of  
15 K.S.A. 12-187, and amendments thereto, shall be credited to the Wilson  
16 county capital improvements fund. Any refund due on any county or city  
17 retailers' sales tax collected pursuant to this act shall be paid out of the  
18 sales tax refund fund and reimbursed by the director of taxation from  
19 collections of local retailers' sales tax revenue. Except for local retailers'  
20 sales tax revenue required to be deposited in the redevelopment bond fund  
21 established under K.S.A. 74-8927, and amendments thereto, all local  
22 retailers' sales tax revenue collected within any county or city pursuant to  
23 this act shall be apportioned and remitted at least quarterly by the state  
24 treasurer, on instruction from the director of taxation, to the treasurer of  
25 such county or city.

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

30 The director of taxation shall provide, upon request by a city or county  
31 clerk or treasurer or finance officer of any city or county levying a local  
32 retailers' sales tax, monthly reports identifying each retailer doing business  
33 in such city or county or making taxable sales sourced to such city or  
34 county, setting forth the tax liability and the amount of such tax remitted  
35 by each retailer during the preceding month and identifying each business  
36 location maintained by the retailer and such retailer's sales or use tax  
37 registration or account number. Such report shall be made available to the  
38 clerk or treasurer or finance officer of such city or county within a  
39 reasonable time after it has been requested from the director of taxation.  
40 The director of taxation shall be allowed to assess a reasonable fee for the  
41 issuance of such report. Information received by any city or county  
42 pursuant to this section shall be confidential, and it shall be unlawful for  
43 any officer or employee of such city or county to divulge any such

1 information in any manner. Any violation of this paragraph by a city or  
2 county officer or employee is a class A misdemeanor, and such officer or  
3 employee shall be dismissed from office. Reports of violations of this  
4 paragraph shall be investigated by the attorney general. The district  
5 attorney or county attorney and the attorney general shall have authority to  
6 prosecute violations of this paragraph.

7 Sec. 3. K.S.A. 2013 Supp. 12-192 is hereby amended to read as  
8 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
9 (h), all revenue received by the director of taxation from a countywide  
10 retailers' sales tax shall be apportioned among the county and each city  
11 located in such county in the following manner: (1) One-half of all  
12 revenue received by the director of taxation shall be apportioned among  
13 the county and each city located in such county in the proportion that the  
14 total tangible property tax levies made in such county in the preceding  
15 year for all funds of each such governmental unit bear to the total of all  
16 such levies made in the preceding year; and (2) one-half of all revenue  
17 received by the director of taxation from such countywide retailers' sales  
18 tax shall be apportioned among the county and each city located in such  
19 county, first to the county that portion of the revenue equal to the  
20 proportion that the population of the county residing in the unincorporated  
21 area of the county bears to the total population of the county, and second to  
22 the cities in the proportion that the population of each city bears to the  
23 total population of the county, except that no persons residing within the  
24 Fort Riley military reservation shall be included in the determination of the  
25 population of any city located within Riley county. All revenue  
26 apportioned to a county shall be paid to its county treasurer and shall be  
27 credited to the general fund of the county.

28 (b) (1) In lieu of the apportionment formula provided in subsection  
29 (a), all revenue received by the director of taxation from a countywide  
30 retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1%  
31 or 1.25% after July 1, 2007, shall be apportioned among the county and  
32 each city located in such county in the following manner: (A) The revenue  
33 received from the first 0.5% rate of tax shall be apportioned in the manner  
34 prescribed by subsection (a); and (B) the revenue received from the rate of  
35 tax exceeding 0.5% shall be apportioned as follows: (i) One-fourth shall be  
36 apportioned among the county and each city located in such county in the  
37 proportion that the total tangible property tax levies made in such county  
38 in the preceding year for all funds of each such governmental unit bear to  
39 the total of all such levies made in the preceding year ~~and~~; (ii) one-fourth  
40 shall be apportioned among the county and each city located in such  
41 county, first to the county that portion of the revenue equal to the  
42 proportion that the population of the county residing in the unincorporated  
43 area of the county bears to the total population of the county, and second to

1 the cities in the proportion that the population of each city bears to the  
2 total population of the county; and (iii) one-half shall be retained by the  
3 county for its sole use and benefit.

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

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

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

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

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

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



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

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

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

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

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

30 (h) The provisions of subsections (a) and (b) for the apportionment of  
31 countywide retailers' sales tax shall not apply to any revenues received  
32 pursuant to a county or countywide retailers' sales tax levied or collected  
33 under K.S.A. 74-8929, and amendments thereto. All such revenue  
34 collected under K.S.A. 74-8929, and amendments thereto, shall be  
35 deposited into the redevelopment bond fund established by K.S.A. 74-  
36 8927, and amendments thereto, for the period of time set forth in K.S.A.  
37 74-8927, and amendments thereto.

38 Sec. 4. K.S.A. 2013 Supp. 12-187, 12-189 and 12-192 are hereby  
39 repealed.

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