

**65-6113. Establishment, operation and maintenance of emergency medical service; tax levies; protest petition, election; reimbursement of certain taxing districts by counties.** (a) The governing body of any municipality may establish, operate and maintain an emergency medical service or ambulance service as provided in this act as a municipal function and may contract with any person, other municipality or board of a county hospital for the purpose of furnishing emergency medical services or ambulance services within or without the boundaries of the municipality upon such terms and conditions and for such compensation as may be agreed upon which shall be payable from the general fund of such municipality or from a special fund for which a tax is levied under the provisions of this act.

(b) The governing body of the municipality may make an annual tax levy of not to exceed three mills upon all of the taxable tangible property within such municipality for the establishment, operation and maintenance of an emergency medical service or ambulance service under this act and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto.

(c) No tax shall be levied under the provisions of subsection (b) until the governing body of the municipality adopts an ordinance or resolution authorizing the levy of such tax. Such ordinance or resolution shall be published once each week for three consecutive weeks in the official newspaper of the municipality. If within 60 days following the last publication of such ordinance or resolution, a petition in opposition to the levy of such tax, signed by a number of the qualified electors of such municipality equal to not less than 5% of the electors of such municipality who voted for the office of secretary of state at the last general election, is filed with the county election officer of the county in which such municipality is located, the question of whether the levy shall be made shall be submitted to the electors of the municipality at the next primary or general election within such municipality, or if such primary or general election does not take place within 60 days after the date the petition was filed, the question may be submitted at a special election called and held therefor. If no petition has been filed and the time prescribed for filing the petition expires prior to August 1 in any year, or if the petition was filed and a majority of the electors voting on the question of levying the tax vote in favor thereof at an election held prior to August 1 in any year, the governing body of the municipality may levy in that year and in each succeeding year in the amount specified in the ordinance or resolution, but not exceeding three mills. If no petition has been filed and the time prescribed for filing the petition expires after September 30 in any year, or if the petition was filed and a majority of the electors voting on the question of levying the tax vote in favor thereof at an election held after September 30 in any year, the governing body of the municipality may levy in the next succeeding year and in each succeeding year thereafter the amount specified in the ordinance or resolution, but not exceeding three mills.

(d) In the case of a county, the board of county commissioners shall not provide ambulance service under the provisions of this act in any part of the county which receives ambulance service, but the county shall reimburse any taxing district which on the effective date of this act provides ambulance services to such district with its proportionate share of the county general fund or special tax levy fund budgeted for ambulance services within the county. Such reimbursement shall be based on the amount that the assessed tangible taxable valuation of the taxing district bears to the total taxable tangible valuation of the county, but in no event shall such taxing district receive from the county more than the district's cost of furnishing such ambulance services. Any taxing district establishing ambulance service in any part of a county under the provisions of this act on or after the effective date of this act shall not be entitled to receive reimbursement pursuant to this subsection until a final order of the emergency medical services board ordering such reimbursement is issued following the furnishing of notice and an opportunity for a hearing to the interested parties. No order for reimbursement shall be issued unless the emergency medical service board finds that such establishment shall enhance or improve ambulance service provided to the residents of such taxing district as determined in accordance with criteria established by rules and regulations adopted by the board.

**History:** L. 1988, ch. 261, § 13; L. 1990, ch. 66, § 45; May 31.