

**12-2539. Same; retailers' sales tax levy; rate; administration, enforcement and collection; use of proceeds; expiration, when. (a)**

The board of county commissioners of any county which has been authorized by a majority of the electors of the county to create or to become a part of the metropolitan culture district and to levy and collect a tax for the purpose of contributing to the financial support of the district shall adopt a resolution imposing a countywide retailers' sales tax and pledging the revenues received therefrom for such purpose. The rate of such tax shall be fixed in an amount of not more than .25%. Any county levying a retailers' sales tax under authority of this section is hereby prohibited from administering or collecting such tax locally, but shall utilize the services of the state department of revenue to administer, enforce and collect such tax. The sales tax shall be administered, enforced and collected in the same manner and by the same procedure as other countywide retailers' sales taxes are levied and collected and shall be in addition to any other sales tax authorized by law. Upon receipt of a certified copy of a resolution authorizing the levy of a countywide retailers' sales tax pursuant to this section, the state director of taxation shall cause such tax to be collected within and outside the boundaries of such county at the same time and in the same manner provided for the collection of the state retailers' sales tax. All moneys collected by the director of taxation under the provisions of this section shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the metropolitan culture district retailers' sales tax fund which fund is hereby established in the state treasury. Any refund due on any countywide retailers' sales tax collected pursuant to this section shall be paid out of the sales tax refund fund and reimbursed by the director of taxation from retailers' sales tax revenue collected pursuant to this section. All countywide retailers' sales tax revenue collected within any county pursuant to this section shall be remitted at least quarterly by the state treasurer, on instruction from the director of taxation, to the treasurer of such county.

(b) All revenue received by any county treasurer from a countywide retailers' sales tax imposed pursuant to this section shall be appropriated by the county to the metropolitan culture district commission within 60 days of receipt of the funds by the county for expenditure by the commission pursuant to and in accordance with the provisions of the Kansas and Missouri metropolitan culture district compact. If any such revenue remains upon nullification and voidance of the Kansas and Missouri metropolitan culture district compact, the county treasurer shall deposit such revenue to the credit of the general fund of the county.

(c) Any countywide retailers' sales tax imposed pursuant to this section shall expire upon the date of actual withdrawal of the county from the metropolitan culture district or at any time the Kansas and Missouri metropolitan culture district compact becomes null and void and of no further force or effect. If any moneys remain in the metropolitan culture district retailers' sales tax fund upon nullification and voidance of the Kansas and Missouri metropolitan culture district compact, the state treasurer shall transfer such moneys to the county and city retailers' sales tax fund to be apportioned and remitted at the same time and in the same manner as other countywide retailers' sales tax revenues are apportioned and remitted.

**History:** L. 1991, ch. 232, § 4; L. 1993, ch. 82, § 2; L. 2001, ch. 5, § 52; July 1.