

## 2020 Kansas Statutes

**19-5003. Same; creation; imposition or levy of tax; sales tax, administration and procedure; voter recall; interest earnings.** (a) If a majority of the electors voting at the election provided in K.S.A. 19-5002, and amendments thereto, shall approve such proposition to create the Johnson county education research triangle authority and to grant authority to impose a retailers' sales or levy an annual tax on real property within the county, or combination of both, the authority shall be created and the board of county commissioners shall provide by resolution for the imposition of the sales tax or levy of the annual tax on real property, or combination of both, and pledging the revenues received therefrom for such purposes as specified in this section. With regard to the retailers' sales tax, Johnson county 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 act, the state director of taxation shall cause such tax to be collected within and outside the boundaries of Johnson county at the same time and in the same manner provided for the collection of the state retailers' sales tax and local retailers' sales tax. All retailers' sales tax moneys collected by the director of taxation under the provisions of this act 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 Johnson county education research triangle authority retailers' sales tax fund which fund is hereby established in the state treasury. Any refund due on any retailers' sales tax collected pursuant to this act 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 act. All retailers' sales tax revenue collected within any county pursuant to this act shall be remitted at least quarterly by the state treasurer, on instruction from the director of taxation, to the treasurer of Johnson county.

(b) Any such sales tax imposed or tax levy on real property enacted by the voters of Johnson county shall be subject to voter recall upon proper petition and submission of the issue to a recall ballot in a general election.

(c) (1) On or before the 10th of each month, the director of accounts and reports shall transfer from the state general fund to the Johnson county education research triangle fund of the university of Kansas interest earnings based on: (A) The average daily balance of moneys in the Johnson county education research triangle fund of the university of Kansas for the preceding month; and (B) the net earnings rate for the pooled money investment portfolio for the preceding month.

(2) On or before the 10th of each month, the director of accounts and reports shall transfer from the state general fund to the Johnson county education research triangle fund of Kansas state university interest earnings based on: (A) The average daily balance of moneys in the Johnson county education research triangle fund of Kansas state university for the preceding month; and (B) the net earnings rate for the pooled money investment portfolio for the preceding month.

(3) On or before the 10th of each month, the director of accounts and reports shall transfer from the state general fund to the Johnson county education research triangle fund of the university of Kansas medical center interest earnings based on: (A) The average daily balance of moneys in the Johnson county education research triangle fund of the university of Kansas medical center for the preceding month; and (B) the net earnings rate for the pooled money investment portfolio for the preceding month.

**History:** L. 2007, ch. 158, § 3; L. 2011, ch. 68, § 1; July 1.