

HOUSE BILL No. 2033

By Committee on Taxation

1-16

1 AN ACT concerning concerning sales and compensating use tax; relating
2 to countywide retailers' sales tax, ballot authority, Dickinson, Jackson
3 and Russell counties, rates, Thomas county; amending K.S.A. 2018
4 Supp. 12-187 and 12-189 and repealing the existing sections.
5

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

7 Section 1. K.S.A. 2018 Supp. 12-187 is hereby amended to read as
8 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
9 provisions of this act without the governing body of such city having first
10 submitted such proposition to and having received the approval of a
11 majority of the electors of the city voting thereon at an election called and
12 held therefor. The governing body of any city may submit the question of
13 imposing a retailers' sales tax and the governing body shall be required to
14 submit the question upon submission of a petition signed by electors of
15 such city equal in number to not less than 10% of the electors of such city.

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

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

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

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

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

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

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

1 revenue received therefrom by the county shall be expended for the
2 purposes of ad valorem tax reduction and capital outlay. The tax imposed
3 pursuant to this paragraph shall terminate not later than five years after the
4 commencement thereof.

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

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

25 (G) The result of the election held on April 7, 2015, on the question
26 submitted by the board of county commissioners of Bourbon county for
27 the purpose of increasing its retailers' sales tax by 0.4% is hereby declared
28 valid, and the revenue received therefrom by the county shall be expended
29 solely for the purpose of financing the costs of constructing, furnishing
30 and operating a courthouse, law enforcement center or jail facility
31 improvements. Any tax imposed pursuant to authority granted in this
32 paragraph shall terminate upon payment of all costs authorized pursuant to
33 this paragraph incurred in the financing of the project described in this
34 paragraph.

35 (4) The board of county commissioners of Finney and Ford counties
36 may submit the question of imposing a countywide retailers' sales tax at
37 the rate of 0.25% and pledging the revenue received therefrom for the
38 purpose of financing all or any portion of the cost to be paid by Finney or
39 Ford county for construction of highway projects identified as system
40 enhancements under the provisions of K.S.A. 68-2314(b)(5), and
41 amendments thereto, to the electors at an election called and held thereon.
42 Such election shall be called and held in the manner provided by the
43 general bond law. The tax imposed pursuant to this paragraph shall expire

1 upon the payment of all costs authorized pursuant to this paragraph in the
2 financing of such highway projects. Nothing in this paragraph shall be
3 construed to allow the rate of tax imposed by Finney or Ford county
4 pursuant to this paragraph to exceed the maximum rate prescribed in
5 K.S.A. 12-189, and amendments thereto. If any funds remain upon the
6 payment of all costs authorized pursuant to this paragraph in the financing
7 of such highway projects in Finney county, the state treasurer shall remit
8 such funds to the treasurer of Finney county and upon receipt of such
9 moneys shall be deposited to the credit of the county road and bridge fund.
10 If any funds remain upon the payment of all costs authorized pursuant to
11 this paragraph in the financing of such highway projects in Ford county,
12 the state treasurer shall remit such funds to the treasurer of Ford county
13 and upon receipt of such moneys shall be deposited to the credit of the
14 county road and bridge fund.

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

36 (6) The board of county commissioners of Allen county may submit
37 the question of imposing a countywide retailers' sales tax at the rate of
38 0.5% and pledging the revenue received therefrom for the purpose of
39 financing the costs of operation and construction of a solid waste disposal
40 area or the modification of an existing landfill to comply with federal
41 regulations to the electors at an election called and held thereon. The tax
42 imposed pursuant to this paragraph shall expire upon the payment of all
43 costs incurred in the financing of the project undertaken. Nothing in this

1 paragraph shall be construed to allow the rate of tax imposed by Allen
2 county pursuant to this paragraph to exceed or be imposed at any rate other
3 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

4 (7) (A) The board of county commissioners of Clay, ~~Dickinson~~ and
5 Miami county may submit the question of imposing a countywide retailers'
6 sales tax at the rate of 0.50% in the case of Clay and ~~Dickinson~~ county and
7 at a rate of up to 1% in the case of Miami county, and pledging the revenue
8 received therefrom for the purpose of financing the costs of roadway
9 construction and improvement to the electors at an election called and held
10 thereon. Except as otherwise provided, the tax imposed pursuant to this
11 ~~paragraph~~ *subparagraph* shall expire after five years from the date such
12 tax is first collected. The result of the election held on November 2, 2004,
13 on the question submitted by the board of county commissioners of Miami
14 county for the purpose of extending for an additional five-year period the
15 countywide retailers' sales tax imposed pursuant to this subsection in
16 Miami county is hereby declared valid. The countywide retailers' sales tax
17 imposed pursuant to this subsection in Clay and Miami county may be
18 extended or reenacted for additional five-year periods upon the board of
19 county commissioners of Clay and Miami county submitting such question
20 to the electors at an election called and held thereon for each additional
21 five-year period as provided by law.

22 (B) *The board of county commissioners of Dickinson county may*
23 *submit the question of imposing a countywide retailers' sales tax at the*
24 *rate of 0.5% and pledging the revenue received therefrom for the purpose*
25 *of financing the costs of roadway construction and improvement to the*
26 *electors at an election called and held thereon. The tax imposed pursuant*
27 *to this subparagraph shall expire after 10 years from the date such tax is*
28 *first collected.*

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

36 (9) (A) The board of county commissioners of Cowley, Crawford,
37 ~~Russell~~ and Woodson county may submit the question of imposing a
38 countywide retailers' sales tax at the rate of 0.5% in the case of Crawford,
39 ~~Russell~~ and Woodson county and at a rate of up to 0.25%, in the case of
40 Cowley county and pledging the revenue received therefrom for the
41 purpose of financing economic development initiatives or public
42 infrastructure projects. The tax imposed pursuant to this ~~paragraph~~
43 *subparagraph* shall expire after five years from the date such tax is first

1 collected.

2 (B) *The board of county commissioners of Russell county may submit*
3 *the question of imposing a countywide retailers' sales tax at the rate of*
4 *0.5% and pledging the revenue received therefrom for the purpose of*
5 *financing economic development initiatives or public infrastructure*
6 *projects. The tax imposed pursuant to this subparagraph shall expire after*
7 *10 years from the date such tax is first collected.*

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

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

19 (12) The board of county commissioners of Shawnee county may
20 submit the question of imposing a countywide retailers' sales tax at the rate
21 of 0.25% and pledging the revenue received therefrom to the city of
22 Topeka for the purpose of financing the costs of rebuilding the Topeka
23 boulevard bridge and other public infrastructure improvements associated
24 with such project to the electors at an election called and held thereon. The
25 tax imposed pursuant to this paragraph shall expire upon payment of all
26 costs authorized in financing such project.

27 ~~(13) The board of county commissioners of Jackson county may~~
28 ~~submit the question of imposing a countywide retailers' sales tax at a rate~~
29 ~~of 0.4% and pledging the revenue received therefrom as follows: 50% of~~
30 ~~such revenues for the purpose of financing for economic development~~
31 ~~initiatives; and 50% of such revenues for the purpose of financing public~~
32 ~~infrastructure projects to the electors at an election called and held thereon.~~
33 ~~The tax imposed pursuant to this paragraph shall expire after seven years~~
34 ~~from the date such tax is first collected. The board of county~~
35 ~~commissioners of Jackson county may submit the question of imposing a~~
36 ~~countywide retailers' sales tax at a rate of 0.4% which such tax shall take~~
37 ~~effect after the expiration of the tax imposed pursuant to this paragraph~~
38 ~~prior to the effective date of this act, and pledging the revenue received~~
39 ~~therefrom for the purpose of financing public infrastructure projects to the~~
40 ~~electors at an election called and held thereon. Such tax shall expire after~~
41 ~~seven years from the date such tax is first collected.~~

42 (14) The board of county commissioners of Neosho county may
43 submit the question of imposing a countywide retailers' sales tax at the rate

1 of 0.5% and pledging the revenue received therefrom for the purpose of
2 financing the costs of roadway construction and improvement to the
3 electors at an election called and held thereon. The tax imposed pursuant
4 to this paragraph shall expire upon payment of all costs authorized
5 pursuant to this paragraph in the financing of such project.

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

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

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

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

33 (19) The board of county commissioners of Jefferson county may
34 submit the question of imposing a countywide retailers' sales tax at the rate
35 of 1% and pledging the revenue received therefrom for the purpose of
36 financing the costs of roadway construction and improvement to the
37 electors at an election called and held thereon. The tax imposed pursuant
38 to this paragraph shall expire after six years from the date such tax is first
39 collected. The countywide retailers' sales tax imposed pursuant to this
40 paragraph may be extended or reenacted for additional six-year periods
41 upon the board of county commissioners of Jefferson county submitting
42 such question to the electors at an election called and held thereon for each
43 additional six-year period as provided by law.

1 (20) The board of county commissioners of Riley county may submit
2 the question of imposing a countywide retailers' sales tax at the rate of up
3 to 1% 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 five years from the date such
7 tax is first collected.

8 (21) The board of county commissioners of Johnson county may
9 submit the question of imposing a countywide retailers' sales tax at the rate
10 of 0.25% and pledging the revenue received therefrom for the purpose of
11 financing the construction and operation costs of public safety projects,
12 including, but not limited to, a jail, detention center, sheriff's resource
13 center, crime lab or other county administrative or operational facility
14 dedicated to public safety, to the electors at an election called and held
15 thereon. The tax imposed pursuant to this paragraph shall expire after 10
16 years from the date such tax is first collected. The countywide retailers'
17 sales tax imposed pursuant to this subsection may be extended or
18 reenacted for additional periods not exceeding 10 years upon the board of
19 county commissioners of Johnson county submitting such question to the
20 electors at an election called and held thereon for each additional ten-year
21 period as provided by law.

22 (22) The board of county commissioners of Wilson county may
23 submit the question of imposing a countywide retailers' sales tax at the rate
24 of up to 1% and pledging the revenue received therefrom for the purpose
25 of financing the costs of roadway construction and improvements to
26 federal highways, the development of a new industrial park and other
27 public infrastructure improvements to the electors at an election called and
28 held thereon. The tax imposed pursuant to this paragraph shall expire upon
29 payment of all costs authorized pursuant to this paragraph in the financing
30 of such project or projects.

31 (23) The board of county commissioners of Butler county may
32 submit the question of imposing a countywide retailers' sales tax at the rate
33 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
34 therefrom for the purpose of financing the costs of public safety capital
35 projects or bridge and roadway construction projects, or both, to the
36 electors at an election called and held thereon. The tax imposed pursuant
37 to this paragraph shall expire upon payment of all costs authorized in
38 financing such projects.

39 (24) The board of county commissioners of Barton county may
40 submit the question of imposing a countywide retailers' sales tax at the rate
41 of up to 0.5% and pledging the revenue received therefrom for the purpose
42 of financing the costs of roadway and bridge construction and
43 improvement and infrastructure development and improvement to the

1 electors at an election called and held thereon. The tax imposed pursuant
2 to this paragraph shall expire after 10 years from the date such tax is first
3 collected.

4 (25) The board of county commissioners of Jefferson county may
5 submit the question of imposing a countywide retailers' sales tax at the rate
6 of 0.25% and pledging the revenue received therefrom for the purpose of
7 financing the costs of the county's obligation as participating employer to
8 make employer contributions and other required contributions to the
9 Kansas public employees retirement system for eligible employees of the
10 county who are members of the Kansas police and firemen's retirement
11 system, to the electors at an election called and held thereon. The tax
12 imposed pursuant to this paragraph shall expire upon payment of all costs
13 authorized in financing such purpose.

14 (26) The board of county commissioners of Pottawatomie county
15 may submit the question of imposing a countywide retailers' sales tax at
16 the rate of up to 0.5% and pledging the revenue received therefrom for the
17 purpose of financing the costs of construction or remodeling of a
18 courthouse, jail, law enforcement center facility or other county
19 administrative facility, or public infrastructure improvements, or both, to
20 the electors at an election called and held thereon. The tax imposed
21 pursuant to this paragraph shall expire upon payment of all costs
22 authorized in financing such project or projects.

23 (27) The board of county commissioners of Kingman county may
24 submit the question of imposing a countywide retailers' sales tax at the rate
25 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
26 therefrom for the purpose of financing the costs of constructing and
27 furnishing a law enforcement center and jail facility and the costs of
28 roadway and bridge improvements to the electors at an election called and
29 held thereon. The tax imposed pursuant to this paragraph shall expire not
30 later than 20 years from the date such tax is first collected.

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

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

43 (30) The board of county commissioners of Douglas county may

1 submit the question of imposing a countywide retailers' sales tax at the rate
2 of 0.5% and pledging the revenue received therefrom for the purpose of
3 financing the construction or remodeling of a courthouse, jail, law
4 enforcement center facility, detention facility or other county
5 administrative facility, specifically including mental health and for the
6 operation thereof.

7 (31) The board of county commissioners of Bourbon county may
8 submit the question of imposing a countywide retailers' sales tax at the rate
9 of up to 1%, in increments of 0.05%, and pledging the revenue received
10 therefrom for the purpose of financing the costs of constructing, furnishing
11 and operating a courthouse, law enforcement center or jail facility
12 improvements to the electors at an election called and held thereon.

13 (32) The board of county commissioners of Marion county may
14 submit the question of imposing a countywide retailers' sales tax at the rate
15 of 0.5% and pledging the revenue received therefrom for the purpose of
16 financing the costs of property tax relief, economic development initiatives
17 and the construction of public infrastructure improvements, including
18 buildings, to the electors at an election called and held thereon.

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

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

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

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

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

25 Sec. 2. K.S.A. 2018 Supp. 12-189 is hereby amended to read as
26 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
27 increments of 0.05% and in an amount not to exceed 2% for general
28 purposes and not to exceed 1% for special purposes, which shall be
29 determined by the governing body of the city. For any retailers' sales tax
30 imposed by a city for special purposes, such city shall specify the purposes
31 for which such tax is imposed. All such special purpose retailers' sales
32 taxes imposed by a city shall expire after 10 years from the date such tax is
33 first collected. The rate of any countywide retailers' sales tax shall be fixed
34 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
35 and which amount shall be determined by the board of county
36 commissioners, except that:

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

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

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

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

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

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

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

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

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

40 (i) the board of county commissioners of Douglas county, for the
41 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,
42 may fix such rate at 1.75%;

43 (j) the board of county commissioners of Jackson county, for the

1 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such
2 rate at 1.4%;

3 (k) the board of county commissioners of Sedgwick county, for the
4 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix
5 such rate at 2%;

6 (l) the board of county commissioners of Neosho county, for the
7 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such
8 rate at 1.0% or 1.5%;

9 (m) the board of county commissioners of Saline county, for the
10 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
11 rate at up to 1.5%;

12 (n) the board of county commissioners of Harvey county, for the
13 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
14 rate at 2.0%;

15 (o) the board of county commissioners of Atchison county, for the
16 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
17 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be
18 imposed by the board of county commissioners of Atchison county on the
19 effective date of this act plus 0.25%;

20 (p) the board of county commissioners of Wabaunsee county, for the
21 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such
22 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be
23 imposed by the board of county commissioners of Wabaunsee county on
24 July 1, 2007, plus 0.5%;

25 (q) the board of county commissioners of Jefferson county, for the
26 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may
27 fix such rate at 2.25%;

28 (r) the board of county commissioners of Riley county, for the
29 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
30 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be
31 imposed by the board of county commissioners of Riley county on July 1,
32 2007, plus up to 1%;

33 (s) the board of county commissioners of Johnson county, for the
34 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
35 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be
36 imposed by the board of county commissioners of Johnson county on July
37 1, 2007, plus 0.25%;

38 (t) the board of county commissioners of Wilson county, for the
39 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such
40 rate at up to 2%;

41 (u) the board of county commissioners of Butler county, for the
42 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such
43 rate at a percentage ~~which~~ *that* is equal to the sum of the rate otherwise

- 1 allowed pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;
- 2 (v) the board of county commissioners of Barton county, for the
3 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such
4 rate at up to 1.5%;
- 5 (w) the board of county commissioners of Lyon county, for the
6 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
7 such rate at 1.5%;
- 8 (x) the board of county commissioners of Rawlins county, for the
9 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix
10 such rate at 1.75%;
- 11 (y) the board of county commissioners of Chautauqua county, for the
12 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix
13 such rate at 2.0%;
- 14 (z) the board of county commissioners of Pottawatomie county, for the
15 purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix
16 such rate at up to 1.5%;
- 17 (aa) the board of county commissioners of Kingman county, for the
18 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such
19 rate at a percentage ~~which~~ *that* is equal to the sum of the rate otherwise
20 allowed pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;
- 21 (bb) the board of county commissioners of Edwards county, for the
22 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such
23 rate at 1.375%;
- 24 (cc) the board of county commissioners of Rooks county, for the
25 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such
26 rate at up to 1.5%;
- 27 (dd) the board of county commissioners of Bourbon county, for the
28 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,
29 may fix such rate at up to 2.0%; and
- 30 (ee) the board of county commissioners of Marion county, for the
31 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such
32 rate at 2.5%.
- 33 Any county or city levying a retailers' sales tax is hereby prohibited
34 from administering or collecting such tax locally, but shall utilize the
35 services of the state department of revenue to administer, enforce and
36 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
37 189a, and amendments thereto, such tax shall be identical in its
38 application, and exemptions therefrom, to the Kansas retailers' sales tax act
39 and all laws and administrative rules and regulations of the state
40 department of revenue relating to the Kansas retailers' sales tax shall apply
41 to such local sales tax insofar as such laws and rules and regulations may
42 be made applicable. The state director of taxation is hereby authorized to
43 administer, enforce and collect such local sales taxes and to adopt such

1 rules and regulations as may be necessary for the efficient and effective
2 administration and enforcement thereof.

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

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

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

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

6 Sec. 3. K.S.A. 2018 Supp. 12-187 and 12-189 are hereby repealed.

7 Sec. 4. This act shall take effect and be in force from and after its
8 publication in the Kansas register.