

## SENATE BILL No. 21

By Committee on Assessment and Taxation

1-12

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1 AN ACT concerning sales and compensating use tax; relating to  
2 countywide retailers' sales tax; approving election by Cherokee county;  
3 amending K.S.A. 2020 Supp. 12-187 and 12-189 and repealing the  
4 existing sections.  
5

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

7 Section 1. K.S.A. 2020 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 that contains a population of  
25 not less than 25% of the entire population of the county, or upon receiving  
26 resolutions requesting such an election passed by  $\frac{2}{3}$  of the membership of  
27 the governing body of each of one or more taxing subdivisions within such  
28 county that levy not less than 25% of the property taxes levied by all  
29 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  
23 to 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 (H) The result of the election held on November 7, 2017, on the  
36 question submitted by the board of county commissioners of Finney  
37 county for the purpose of increasing its countywide retailers' sales tax by  
38 0.3% is hereby declared valid, and the revenues of such tax shall be used  
39 by Finney county and the city of Garden City, Kansas, as agreed in an  
40 interlocal cooperation agreement between the city and county, and as  
41 detailed in the ballot question approved by voters. The tax imposed  
42 pursuant to this subparagraph shall be levied for a period of 15 years from  
43 the date it is first levied.

1       (1) *The result of the election held on November 3, 2020, on the*  
2 *question submitted by the board of county commissioners of Cherokee*  
3 *county for the purpose of increasing its retailers' sales tax by 0.5% is*  
4 *hereby declared valid, and the revenue received therefrom by the county*  
5 *shall be expended solely for the purpose of financing: (i) Ambulance*  
6 *services within the county; (ii) renovations and maintenance of county*  
7 *buildings and facilities; or (iii) any other projects within the county*  
8 *deemed necessary by the governing body of Cherokee county. The tax*  
9 *imposed pursuant to this subparagraph shall terminate prior to January 1,*  
10 *2033.*

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

34       (5) The board of county commissioners of any county may submit the  
35 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,  
36 0.75% or 1% and pledging the revenue received therefrom for the purpose  
37 of financing the provision of health care services, as enumerated in the  
38 question, to the electors at an election called and held thereon. Whenever  
39 any county imposes a tax pursuant to this paragraph, any tax imposed  
40 pursuant to subsection (a)(2) by any city located in such county shall  
41 expire upon the effective date of the imposition of the countywide tax, and  
42 thereafter the state treasurer shall remit to each such city that portion of the  
43 countywide tax revenue collected by retailers within such city as certified

1 by the director of taxation. The tax imposed pursuant to this paragraph  
2 shall be deemed to be in addition to the rate limitations prescribed in  
3 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health  
4 care services shall include, but not be limited to, the following: Local  
5 health departments, city or county hospitals, city or county nursing homes,  
6 preventive health care services including immunizations, prenatal care and  
7 the postponement of entry into nursing homes by home care services,  
8 mental health services, indigent health care, physician or health care  
9 worker recruitment, health education, emergency medical services, rural  
10 health clinics, integration of health care services, home health services and  
11 rural health networks.

12 (6) The board of county commissioners of Allen county may submit  
13 the question of imposing a countywide retailers' sales tax at the rate of  
14 0.5% and pledging the revenue received therefrom for the purpose of  
15 financing the costs of operation and construction of a solid waste disposal  
16 area or the modification of an existing landfill to comply with federal  
17 regulations to the electors at an election called and held thereon. The tax  
18 imposed pursuant to this paragraph shall expire upon the payment of all  
19 costs incurred in the financing of the project undertaken. Nothing in this  
20 paragraph shall be construed to allow the rate of tax imposed by Allen  
21 county pursuant to this paragraph to exceed or be imposed at any rate other  
22 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

23 (7) (A) The board of county commissioners of Clay and Miami  
24 county may submit the question of imposing a countywide retailers' sales  
25 tax at the rate of 0.50% in the case of Clay county and at a rate of up to 1%  
26 in the case of Miami county, and pledging the revenue received therefrom  
27 for the purpose of financing the costs of roadway construction and  
28 improvement to the electors at an election called and held thereon. Except  
29 as otherwise provided, the tax imposed pursuant to this subparagraph shall  
30 expire after five years from the date such tax is first collected. The result  
31 of the election held on November 2, 2004, on the question submitted by  
32 the board of county commissioners of Miami county for the purpose of  
33 extending for an additional five-year period the countywide retailers' sales  
34 tax imposed pursuant to this subsection in Miami county is hereby  
35 declared valid. The countywide retailers' sales tax imposed pursuant to this  
36 subsection in Clay and Miami county may be extended or reenacted for  
37 additional five-year periods upon the board of county commissioners of  
38 Clay and Miami county submitting such question to the electors at an  
39 election called and held thereon for each additional five-year period as  
40 provided by law.

41 (B) The board of county commissioners of Dickinson county may  
42 submit the question of imposing a countywide retailers' sales tax at the rate  
43 of 0.5% and pledging the revenue received therefrom for the purpose of

1 financing the costs of roadway construction and improvement to the  
2 electors at an election called and held thereon. The tax imposed pursuant  
3 to this subparagraph shall expire after 10 years from the date such tax is  
4 first collected.

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

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

20 (B) The board of county commissioners of Russell county may  
21 submit the question of imposing a countywide retailers' sales tax at the rate  
22 of 0.5% 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 subparagraph shall expire after  
25 10 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 for the purpose of  
5 financing public infrastructure projects to the electors at an election called  
6 and held thereon. Such tax shall expire after seven years from the date  
7 such tax is first collected.

8 (14) The board of county commissioners of Neosho county may  
9 submit the question of imposing a countywide retailers' sales tax at the rate  
10 of 0.5% 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 upon payment of all costs authorized  
14 pursuant to this paragraph in the financing of such project.

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

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

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

35 (18) The board of county commissioners of Wabaunsee county may  
36 submit the question of imposing a countywide retailers' sales tax at the rate  
37 of 0.5% and pledging the revenue received therefrom for the purpose of  
38 financing the costs of bridge and roadway construction and improvement  
39 to the electors at an election called and held thereon. The tax imposed  
40 pursuant to this paragraph shall expire after 15 years from the date such  
41 tax is first collected. On and after July 1, 2019, the countywide retailers'  
42 sales tax imposed pursuant to this paragraph may be extended or reenacted  
43 for one additional period not to exceed 15 years upon the board of county

1 commissioners of Wabaunsee county submitting such question to the  
2 electors at an election called and held thereon as provided by law. For any  
3 countywide retailers' sales tax that is extended or reenacted pursuant to this  
4 paragraph, such tax shall expire not later than 15 years from the date such  
5 tax is first collected.

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

17 (20) The board of county commissioners of Riley county may submit  
18 the question of imposing a countywide retailers' sales tax at the rate of up  
19 to 1% and pledging the revenue received therefrom for the purpose of  
20 financing the costs of bridge and roadway construction and improvement  
21 to the electors at an election called and held thereon. The tax imposed  
22 pursuant to this paragraph shall expire after five years from the date such  
23 tax is first collected.

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

38 (22) The board of county commissioners of Wilson county may  
39 submit the question of imposing a countywide retailers' sales tax at the rate  
40 of up to 1% and pledging the revenue received therefrom for the purpose  
41 of financing the costs of roadway construction and improvements to  
42 federal highways, the development of a new industrial park and other  
43 public infrastructure improvements to the electors at an election called and



1 held thereon. The tax imposed pursuant to this paragraph shall expire upon  
2 payment of all costs authorized pursuant to this paragraph in the financing  
3 of such project or projects.

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

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

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

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

39 (27) The board of county commissioners of Kingman county may  
40 submit the question of imposing a countywide retailers' sales tax at the rate  
41 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
42 therefrom for the purpose of financing the costs of constructing and  
43 furnishing a law enforcement center and jail facility and the costs of

1 roadway and bridge improvements to the electors at an election called and  
2 held thereon. The tax imposed pursuant to this paragraph shall expire not  
3 later than 20 years from the date such tax is first collected.

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

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

16 (30) The board of county commissioners of Douglas county may  
17 submit the question of imposing a countywide retailers' sales tax at the rate  
18 of 0.5% and pledging the revenue received therefrom for the purpose of  
19 financing the construction or remodeling of a courthouse, jail, law  
20 enforcement center facility, detention facility or other county  
21 administrative facility, specifically including mental health and for the  
22 operation thereof.

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

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

35 (c) The boards of county commissioners of any two or more  
36 contiguous counties, upon adoption of a joint resolution by such boards,  
37 may submit the question of imposing a retailers' sales tax within such  
38 counties to the electors of such counties at an election called and held  
39 thereon and such boards of any two or more contiguous counties shall be  
40 required to submit such question upon submission of a petition in each of  
41 such counties, signed by a number of electors of each of such counties  
42 where submitted equal in number to not less than 10% of the electors of  
43 each of such counties who voted at the last preceding general election for

1 the office of secretary of state, or upon receiving resolutions requesting  
2 such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
3 governing body of each of one or more cities within each of such counties  
4 that contains a population of not less than 25% of the entire population of  
5 each of such counties, or upon receiving resolutions requesting such an  
6 election passed by  $\frac{2}{3}$  of the membership of the governing body of each of  
7 one or more taxing subdivisions within each of such counties that levy not  
8 less than 25% of the property taxes levied by all taxing subdivisions within  
9 each of such counties.

10 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
11 2006, shall continue in effect until repealed in the manner provided herein  
12 for the adoption and approval of such tax or until repealed by the adoption  
13 of an ordinance for such repeal. Any countywide retailers' sales tax in the  
14 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect  
15 until repealed in the manner provided herein for the adoption and approval  
16 of such tax.

17 (e) Any city or county proposing to adopt a retailers' sales tax shall  
18 give notice of its intention to submit such proposition for approval by the  
19 electors in the manner required by K.S.A. 10-120, and amendments  
20 thereto. The notices shall state the time of the election and the rate and  
21 effective date of the proposed tax. If a majority of the electors voting  
22 thereon at such election fail to approve the proposition, such proposition  
23 may be resubmitted under the conditions and in the manner provided in  
24 this act for submission of the proposition. If a majority of the electors  
25 voting thereon at such election shall approve the levying of such tax, the  
26 governing body of any such city or county shall provide by ordinance or  
27 resolution, as the case may be, for the levy of the tax. Any repeal of such  
28 tax or any reduction or increase in the rate thereof, within the limits  
29 prescribed by K.S.A. 12-189, and amendments thereto, shall be  
30 accomplished in the manner provided herein for the adoption and approval  
31 of such tax except that the repeal of any such city retailers' sales tax may  
32 be accomplished by the adoption of an ordinance so providing.

33 (f) The sufficiency of the number of signers of any petition filed  
34 under this section shall be determined by the county election officer. Every  
35 election held under this act shall be conducted by the county election  
36 officer.

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

41 Sec. 2. K.S.A. 2020 Supp. 12-189 is hereby amended to read as  
42 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
43 increments of 0.05% and in an amount not to exceed 2% for general

1 purposes and not to exceed 1% for special purposes, which shall be  
2 determined by the governing body of the city. For any retailers' sales tax  
3 imposed by a city for special purposes, such city shall specify the purposes  
4 for which such tax is imposed. All such special purpose retailers' sales  
5 taxes imposed by a city shall expire after 10 years from the date such tax is  
6 first collected. The rate of any countywide retailers' sales tax shall be fixed  
7 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,  
8 and which amount shall be determined by the board of county  
9 commissioners, except that:

10 (a) The board of county commissioners of Wabaunsee county, for the  
11 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
12 rate at 1.25%; the board of county commissioners of Osage or Reno  
13 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
14 may fix such rate at 1.25% or 1.5%; the board of county commissioners of  
15 Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the  
16 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
17 rate at 1.5%; the board of county commissioners of Atchison or Thomas  
18 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
19 may fix such rate at 1.5% or 1.75%; the board of county commissioners of  
20 Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A.  
21 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board  
22 of county commissioners of Marion county, for the purposes of K.S.A. 12-  
23 187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board  
24 of county commissioners of Franklin, Linn and Miami counties, for the  
25 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
26 rate at a percentage that is equal to the sum of the rate allowed to be  
27 imposed by the respective board of county commissioners on July 1, 2007,  
28 plus up to 1.0%; and the board of county commissioners of Brown county,  
29 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix  
30 such rate at up to 2%;

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

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

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

42 (e) the board of county commissioners of Dickinson county, for the  
43 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such

1 rate at 1.5%, and the board of county commissioners of Miami county, for  
2 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
3 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

16 (j) the board of county commissioners of Jackson county, for the  
17 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such  
18 rate at 1.4%;

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

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

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

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

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

36 (p) the board of county commissioners of Wabaunsee county, for the  
37 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such  
38 rate at a percentage that is equal to the sum of the rate allowed to be  
39 imposed by the board of county commissioners of Wabaunsee county on  
40 July 1, 2007, plus 0.5%;

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

1 (r) the board of county commissioners of Riley county, for the  
2 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
3 rate at a percentage that is equal to the sum of the rate allowed to be  
4 imposed by the board of county commissioners of Riley county on July 1,  
5 2007, plus up to 1%;

6 (s) the board of county commissioners of Johnson county, for the  
7 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such  
8 rate at a percentage that is equal to the sum of the rate allowed to be  
9 imposed by the board of county commissioners of Johnson county on July  
10 1, 2007, plus 0.25%;

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

14 (u) the board of county commissioners of Butler county, for the  
15 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such  
16 rate at a percentage that is equal to the sum of the rate otherwise allowed  
17 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

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

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

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

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

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

33 (aa) the board of county commissioners of Kingman county, for the  
34 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such  
35 rate at a percentage that is equal to the sum of the rate otherwise allowed  
36 pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;

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

40 (cc) the board of county commissioners of Rooks county, for the  
41 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such  
42 rate at up to 1.5%;

43 (dd) the board of county commissioners of Bourbon county, for the

1 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,  
2 may fix such rate at up to 2.0%;

3 (ee) the board of county commissioners of Marion county, for the  
4 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such  
5 rate at 2.5%; ~~and~~

6 (ff) the board of county commissioners of Finney county, for the  
7 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix  
8 such rate at a percentage that is equal to the sum of the rate otherwise  
9 allowed pursuant to this section, plus 0.3%; *and*

10 (gg) *the board of county commissioners of Cherokee county, for the*  
11 *purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such*  
12 *rate at a percentage that is equal to the sum of the rate otherwise allowed*  
13 *pursuant to this section, plus 0.5%.*

14 Any county or city levying a retailers' sales tax is hereby prohibited  
15 from administering or collecting such tax locally, but shall utilize the  
16 services of the state department of revenue to administer, enforce and  
17 collect such tax. Except as otherwise specifically provided in K.S.A. 12-  
18 189a, and amendments thereto, such tax shall be identical in its  
19 application, and exemptions therefrom, to the Kansas retailers' sales tax act  
20 and all laws and administrative rules and regulations of the state  
21 department of revenue relating to the Kansas retailers' sales tax shall apply  
22 to such local sales tax insofar as such laws and rules and regulations may  
23 be made applicable. The state director of taxation is hereby authorized to  
24 administer, enforce and collect such local sales taxes and to adopt such  
25 rules and regulations as may be necessary for the efficient and effective  
26 administration and enforcement thereof.

27 Upon receipt of a certified copy of an ordinance or resolution  
28 authorizing the levy of a local retailers' sales tax, the director of taxation  
29 shall cause such taxes to be collected within or without the boundaries of  
30 such taxing subdivision at the same time and in the same manner provided  
31 for the collection of the state retailers' sales tax. Such copy shall be  
32 submitted to the director of taxation within 30 days after adoption of any  
33 such ordinance or resolution. The director of taxation shall confirm that all  
34 provisions of law applicable to the authorization of local sales tax have  
35 been followed prior to causing the collection. If the director of taxation  
36 discovers that a city or county did not comply with any provision of law  
37 applicable to the authorization of a local sales tax after collection has  
38 commenced, the director shall immediately notify the city or county and  
39 cease collection of such sales tax until such noncompliance is remedied.  
40 All moneys collected by the director of taxation under the provisions of  
41 this section shall be credited to a county and city retailers' sales tax fund  
42 which fund is hereby established in the state treasury, except that all  
43 moneys collected by the director of taxation pursuant to the authority

1 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be  
2 credited to the Wilson county capital improvements fund. Any refund due  
3 on any county or city retailers' sales tax collected pursuant to this act shall  
4 be paid out of the sales tax refund fund and reimbursed by the director of  
5 taxation from collections of local retailers' sales tax revenue. Except for  
6 local retailers' sales tax revenue required to be deposited in the  
7 redevelopment bond fund established under K.S.A. 74-8927, and  
8 amendments thereto, all local retailers' sales tax revenue collected within  
9 any county or city pursuant to this act shall be apportioned and remitted at  
10 least quarterly by the state treasurer, on instruction from the director of  
11 taxation, to the treasurer of such county or city.

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

16 The director of taxation shall provide, upon request by a city or county  
17 clerk or treasurer or finance officer of any city or county levying a local  
18 retailers' sales tax, monthly reports identifying each retailer doing business  
19 in such city or county or making taxable sales sourced to such city or  
20 county, setting forth the tax liability and the amount of such tax remitted  
21 by each retailer during the preceding month and identifying each business  
22 location maintained by the retailer and such retailer's sales or use tax  
23 registration or account number. Such report shall be made available to the  
24 clerk or treasurer or finance officer of such city or county within a  
25 reasonable time after it has been requested from the director of taxation.  
26 The director of taxation shall be allowed to assess a reasonable fee for the  
27 issuance of such report. Information received by any city or county  
28 pursuant to this section shall be confidential, and it shall be unlawful for  
29 any officer or employee of such city or county to divulge any such  
30 information in any manner. Any violation of this paragraph by a city or  
31 county officer or employee is a class A misdemeanor, and such officer or  
32 employee shall be dismissed from office. Reports of violations of this  
33 paragraph shall be investigated by the attorney general. The district  
34 attorney or county attorney and the attorney general shall have authority to  
35 prosecute violations of this paragraph.

36 Sec. 3. K.S.A. 2020 Supp. 12-187 and 12-189 are hereby repealed.

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