

## HOUSE BILL No. 2423

By Representatives Yoder, Huntington, Kinzer, Newton, O'Malley,  
Owens, S. Sharp and Yonally

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10 AN ACT concerning school districts, authorizing school districts to im-  
11 pose a retailers' sales tax.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. (a) The board of education of any school district may levy  
15 a retailers' sales tax, within the district, on the selling of tangible personal  
16 property at retail or rendering or furnishing services which are taxable  
17 under the Kansas retailers' sales tax act. Such tax shall be levied in any  
18 increment that a county may levy as specified by subsection (a) of K.S.A.  
19 12-189, and amendments thereto, and the revenue received therefrom  
20 shall be used for school district purposes.

21 (b) Any district proposing to levy a retailers' sales tax shall give notice  
22 of its intention to submit such proposition for approval by the electors in  
23 the manner required by K.S.A. 10-120, and amendments thereto. The  
24 notices shall state the time of the election and the rate and effective date  
25 of the proposed tax. If a majority of the electors voting thereon at such  
26 election fail to approve the proposition, such proposition may be resub-  
27 mitted under the conditions and in the manner provided in this act for  
28 submission of the proposition. If a majority of the electors voting thereon  
29 at such election shall approve the levying of such tax, the district shall  
30 provide by resolution for the levy of the tax. Any repeal of such tax or any  
31 reduction or increase in the rate thereof, within the limits prescribed by  
32 K.S.A. 12-189, and amendments thereto, shall be accomplished in the  
33 manner provided herein for the adoption and approval of such tax.

34 (c) Any school district levying a retailers' sales tax is hereby prohibited  
35 from administering or collecting such tax locally, but shall utilize the serv-  
36 ices of the state department of revenue to administer, enforce and collect  
37 such tax. Such tax shall be identical in its application, and exemptions  
38 therefrom, to the Kansas retailers' sales tax act and all laws and admin-  
39 istrative rules and regulations of the state department of revenue relating  
40 to the Kansas retailers' sales tax shall apply to such local sales tax insofar  
41 as such laws and rules and regulations may be made applicable. School  
42 districts shall not levy a tax against the sales specified in K.S.A. 12-189a,  
43 and amendments thereto. The state director of taxation is hereby au-

1 authorized to administer, enforce and collect school district sales taxes and  
2 to adopt such rules and regulations as may be necessary for the efficient  
3 and effective administration and enforcement thereof.

4 (d) Upon receipt of a certified copy of a resolution authorizing the  
5 levy of a school district retailers' sales tax, the director of taxation shall  
6 cause such taxes to be collected within or without the boundaries of such  
7 school district at the same time and in the same manner provided for the  
8 collection of the state retailers' sales tax. Such copy shall be submitted to  
9 the director of taxation within 30 days after adoption of any such reso-  
10 lution. All moneys collected by the director of taxation under the provi-  
11 sions of this section shall be credited to a school district retailers' sales  
12 tax fund which fund is hereby established in the state treasury. Any refund  
13 due on any school district retailers' sales tax collected pursuant to this act  
14 shall be paid out of the sales tax refund fund and reimbursed by the  
15 director of taxation from collections of school district sales tax revenue.  
16 All school district retailers' sales tax revenue collected within any school  
17 district pursuant to this act shall be apportioned and remitted at least  
18 quarterly by the state treasurer, on instruction from the director of tax-  
19 ation, to the school district.

20 (e) Revenue that is received from the imposition of a school district  
21 sales tax which exceeds the amount of revenue required to pay the costs  
22 of a special project for which such revenue was pledged shall be credited  
23 to any fund of the district except the general fund.

24 (f) The director of taxation shall provide, upon request by a school  
25 district levying a local retailers' sales tax, monthly reports identifying each  
26 retailer having a place of business in such school district setting forth the  
27 tax liability and the amount of such tax remitted by each retailer during  
28 the preceding month and identifying each business location maintained  
29 by the retailer within such school district. Such report shall be made  
30 available to the school district within a reasonable time after it has been  
31 requested from the director of taxation. The director of taxation shall be  
32 allowed to assess a reasonable fee for the issuance of such report. Infor-  
33 mation received by any school district pursuant to this section shall be  
34 confidential, and it shall be unlawful for any officer or employee of such  
35 school district to divulge any such information in any manner. Any vio-  
36 lation of this paragraph by a school district officer or employee is a class  
37 B misdemeanor, and such officer or employee shall be dismissed from  
38 office.

39 (g) All other provisions of the Kansas retailers' sales tax act, to the  
40 extent practicable and not in conflict with the provisions of this section  
41 shall apply to a school district and school district retailers' sales tax levied  
42 pursuant to this section. All provisions of law relating to the city and  
43 county compensating use tax shall apply in school districts imposing a

- 1 retailers' sales tax pursuant to this section.
- 2 Sec. 2. This act shall take effect and be in force from and after its
- 3 publication in the statute book.