

HOUSE BILL No. 2471

By Committee on Taxation

2-15

9 AN ACT concerning property taxation; relating to restriction on authority
10 of county to levy in certain circumstances; amending K.S.A. 2004 Supp.
11 19-101a and repealing the existing section; also repealing K.S.A. 2004
12 Supp. 19-101k.
13

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

15 Section 1. K.S.A. 2004 Supp. 19-101a is hereby amended to read as
16 follows: 19-101a. (a) The board of county commissioners may transact all
17 county business and perform all powers of local legislation and adminis-
18 tration it deems appropriate, subject only to the following limitations,
19 restrictions or prohibitions:

20 (1) Counties shall be subject to all acts of the legislature which apply
21 uniformly to all counties.

22 (2) Counties may not consolidate or alter county boundaries.

23 (3) Counties may not affect the courts located therein.

24 (4) Counties shall be subject to acts of the legislature prescribing
25 limits of indebtedness.

26 (5) In the exercise of powers of local legislation and administration
27 authorized under provisions of this section, the home rule power con-
28 ferred on cities to determine their local affairs and government shall not
29 be superseded or impaired without the consent of the governing body of
30 each city within a county which may be affected.

31 (6) Counties may not legislate on social welfare administered under
32 state law enacted pursuant to or in conformity with public law No. 271—
33 74th congress, or amendments thereof.

34 (7) Counties shall be subject to all acts of the legislature concerning
35 elections, election commissioners and officers and their duties as such
36 officers and the election of county officers.

37 (8) Counties shall be subject to the limitations and prohibitions im-
38 posed under K.S.A. 12-187 to 12-195, inclusive, and amendments thereto,
39 prescribing limitations upon the levy of retailers' sales taxes by counties.

40 (9) Counties may not exempt from or effect changes in statutes made
41 nonuniform in application solely by reason of authorizing exceptions for
42 counties having adopted a charter for county government.

43 (10) No county may levy ad valorem taxes under the authority of this

1 section upon real property located within any redevelopment project area
2 established under the authority of K.S.A. 12-1772, and amendments
3 thereto, unless the resolution authorizing the same specifically authorized
4 a portion of the proceeds of such levy to be used to pay the principal of
5 and interest upon bonds issued by a city under the authority of K.S.A.
6 12-1774, and amendments thereto.

7 (11) Counties shall have no power under this section to exempt from
8 any statute authorizing or requiring the levy of taxes and providing sub-
9 stitute and additional provisions on the same subject, unless the resolution
10 authorizing the same specifically provides for a portion of the proceeds
11 of such levy to be used to pay a portion of the principal and interest on
12 bonds issued by cities under the authority of K.S.A. 12-1774, and amend-
13 ments thereto.

14 (12) Counties may not exempt from or effect changes in the provi-
15 sions of K.S.A. 19-4601 through 19-4625, and amendments thereto.

16 (13) Except as otherwise specifically authorized by K.S.A. 12-1,101
17 through 12-1,109, and amendments thereto, counties may not levy and
18 collect taxes on incomes from whatever source derived.

19 (14) Counties may not exempt from or effect changes in K.S.A. 19-
20 430, and amendments thereto.

21 (15) Counties may not exempt from or effect changes in K.S.A. 19-
22 302, 19-502b, 19-503, 19-805 or 19-1202, and amendments thereto.

23 (16) (A) Counties may not exempt from or effect changes in K.S.A.
24 13-13a26, and amendments thereto.

25 (B) This provision shall expire on June 30, ~~2005~~ 2006.

26 (17) (A) Counties may not exempt from or effect changes in K.S.A.
27 71-301a, and amendments thereto.

28 (B) This provision shall expire on June 30, ~~2005~~ 2006.

29 (18) Counties may not exempt from or effect changes in K.S.A. 19-
30 15,139, 19-15,140 and 19-15,141, and amendments thereto.

31 (19) Counties may not exempt from or effect changes in the provi-
32 sions of K.S.A. 12-1223, 12-1225, 12-1225a, 12-1225b, 12-1225c and 12-
33 1226, and amendments thereto, or the provisions of K.S.A. 12-1260
34 through 12-1270 and 12-1276, and amendments thereto.

35 (20) Counties may not exempt from or effect changes in the provi-
36 sions of K.S.A. 19-211, and amendments thereto.

37 (21) Counties may not exempt from or effect changes in the provi-
38 sions of K.S.A. 19-4001 through 19-4015, and amendments thereto.

39 (22) Counties may not regulate the production or drilling of any oil
40 or gas well in any manner which would result in the duplication of reg-
41 ulation by the state corporation commission and the Kansas department
42 of health and environment pursuant to chapter 55 and chapter 65 of the
43 Kansas Statutes Annotated and any rules and regulations adopted pur-

- 1 suant thereto. Counties may not require any license or permit for the
2 drilling or production of oil and gas wells. Counties may not impose any
3 fee or charge for the drilling or production of any oil or gas well.
- 4 (23) Counties may not exempt from or effect changes in K.S.A. 79-
5 41a04, and amendments thereto.
- 6 (24) Counties may not exempt from or effect changes in K.S.A. 79-
7 1611, and amendments thereto.
- 8 (25) Counties may not exempt from or effect changes in K.S.A. 79-
9 1494, and amendments thereto.
- 10 (26) Counties may not exempt from or effect changes in subsection
11 (b) of K.S.A. 19-202, and amendments thereto.
- 12 (27) Counties may not exempt from or effect changes in subsection
13 (b) of K.S.A. 19-204, and amendments thereto.
- 14 (28) Counties may not levy or impose an excise, severance or any
15 other tax in the nature of an excise tax upon the physical severance and
16 production of any mineral or other material from the earth or water.
- 17 (29) Counties may not exempt from or effect changes in K.S.A. 79-
18 2017 or 79-2101, and amendments thereto.
- 19 (30) Counties may not exempt from or effect changes in K.S.A. 2-
20 3302, 2-3305, 2-3307, 2-3318, 17-5904, 17-5908, 47-1219, 65-171d; *or*
21 65-1,178 through 65-1,199 ~~or K.S.A. 1998 Supp. 17-5909~~, and amend-
22 ments thereto.
- 23 (31) Counties may not exempt from or effect changes in K.S.A. 2004
24 Supp. 80-121, and amendments thereto.
- 25 (32) Counties may not exempt from or effect changes in K.S.A. 19-
26 228, and amendments thereto.
- 27 (33) Counties may not exempt from or effect changes in the wireless
28 enhanced 911 act or in the provisions of K.S.A. 12-5301 through 12-5308,
29 and amendments thereto.
- 30 (34) Counties may not exempt from or effect changes in K.S.A. 2004
31 Supp. 26-601, and amendments thereto.
- 32 (35) *No county may levy ad valorem taxes under the authority of this*
33 *section upon any real property located within a city of the first class*
34 *located in Shawnee county to the extent such taxes provide the county*
35 *with revenue for the funding of services or functions, or both, otherwise*
36 *provided by such city of the first class.*
- 37 (b) Counties shall apply the powers of local legislation granted in
38 subsection (a) by resolution of the board of county commissioners. If no
39 statutory authority exists for such local legislation other than that set forth
40 in subsection (a) and the local legislation proposed under the authority
41 of such subsection is not contrary to any act of the legislature, such local
42 legislation shall become effective upon passage of a resolution of the
43 board and publication in the official county newspaper. If the legislation

1 proposed by the board under authority of subsection (a) is contrary to an
2 act of the legislature which is applicable to the particular county but not
3 uniformly applicable to all counties, such legislation shall become effec-
4 tive by passage of a charter resolution in the manner provided in K.S.A.
5 19-101b, and amendments thereto.
6 (c) Any resolution adopted by a county which conflicts with the re-
7 strictions in subsection (a) is null and void.
8 Sec. 2. K.S.A. 2004 Supp. 19-101a and 19-101k are hereby repealed.
9 Sec. 3. This act shall take effect and be in force from and after its
10 publication in the statute book.