

HOUSE BILL No. 2681

By Committee on Taxation

1-20

10 AN ACT concerning sales taxation; relating to local retailers' sales tax in
11 Atchison county; amending K.S.A. 2005 Supp. 12-187, **as amended**
12 **by section 1 of 2006 House Bill No. 2698**, 12-189, **as amended by**
13 **section 2 of 2006 House Bill No. 2698**, and 12-192 and repealing
14 the existing sections.
15

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

17 **Section 1. K.S.A. 2005 Supp. 12-187, as amended by section 1**
18 **of 2006 House Bill No. 2698, is hereby amended to read as follows:**
19 **12-187. (a) (1) No city shall impose a retailers' sales tax under the**
20 **provisions of this act without the governing body of such city having**
21 **first submitted such proposition to and having received the ap-**
22 **proval of a majority of the electors of the city voting thereon at an**
23 **election called and held therefor. The governing body of any city**
24 **may submit the question of imposing a retailers' sales tax and the**
25 **governing body shall be required to submit the question upon sub-**
26 **mission of a petition signed by electors of such city equal in number**
27 **to not less than 10% of the electors of such city.**

28 **(2) The governing body of any class B city located in any county**
29 **which does not impose a countywide retailers' sales tax pursuant to**
30 **paragraph (5) of subsection (b) may submit the question of impos-**
31 **ing a retailers' sales tax at the rate of .25%, .5%, .75% or 1% and**
32 **pledging the revenue received therefrom for the purpose of financ-**
33 **ing the provision of health care services, as enumerated in the ques-**
34 **tion, to the electors at an election called and held thereon. The tax**
35 **imposed pursuant to this paragraph shall be deemed to be in ad-**
36 **dition to the rate limitations prescribed in K.S.A. 12-189, and**
37 **amendments thereto. As used in this paragraph, health care services**
38 **shall include but not be limited to the following: Local health de-**
39 **partments, city, county or district hospitals, city or county nursing**
40 **homes, preventive health care services including immunizations,**
41 **prenatal care and the postponement of entry into nursing homes by**
42 **home health care services, mental health services, indigent health**
43 **care, physician or health care worker recruitment, health educa-**

1 *tion, emergency medical services, rural health clinics, integration*
2 *of health care services, home health services and rural health*
3 *networks.*

4 *(b) (1) The board of county commissioners of any county may*
5 *submit the question of imposing a countywide retailers' sales tax to*
6 *the electors at an election called and held thereon, and any such*
7 *board shall be required to submit the question upon submission of*
8 *a petition signed by electors of such county equal in number to not*
9 *less than 10% of the electors of such county who voted at the last*
10 *preceding general election for the office of secretary of state, or*
11 *upon receiving resolutions requesting such an election passed by*
12 *not less than $\frac{2}{3}$ of the membership of the governing body of each of*
13 *one or more cities within such county which contains a population*
14 *of not less than 25% of the entire population of the county, or upon*
15 *receiving resolutions requesting such an election passed by $\frac{2}{3}$ of the*
16 *membership of the governing body of each of one or more taxing*
17 *subdivisions within such county which levy not less than 25% of the*
18 *property taxes levied by all taxing subdivisions within the county.*

19 *(2) The board of county commissioners of Anderson, Atchison,*
20 *Barton, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Jeffer-*
21 *son, Lyon, Montgomery, Neosho, Osage, Ottawa, Riley, Saline, Sew-*
22 *ard, Sumner, Wabaunsee, Wilson and Wyandotte counties may sub-*
23 *mit the question of imposing a countywide retailers' sales tax and*
24 *pledging the revenue received therefrom for the purpose of financ-*
25 *ing the construction or remodeling of a courthouse, jail, law en-*
26 *forcement center facility or other county administrative facility, to*
27 *the electors at an election called and held thereon. The tax imposed*
28 *pursuant to this paragraph shall expire when sales tax sufficient to*
29 *pay all of the costs incurred in the financing of such facility has*
30 *been collected by retailers as determined by the secretary of reve-*
31 *nuce. Nothing in this paragraph shall be construed to allow the rate*
32 *of tax imposed by Butler, Chase, Cowley, Lyon, Montgomery, Ne-*
33 *osho, Riley, Sumner or Wilson county pursuant to this paragraph*
34 *to exceed or be imposed at any rate other than the rates prescribed*
35 *in K.S.A. 12-189, and amendments thereto.*

36 *(3) (A) Except as otherwise provided in this paragraph, the re-*
37 *sult of the election held on November 8, 1988, on the question sub-*
38 *mitted by the board of county commissioners of Jackson county for*
39 *the purpose of increasing its countywide retailers' sales tax by 1%*
40 *is hereby declared valid, and the revenue received therefrom by the*
41 *county shall be expended solely for the purpose of financing the*
42 *Banner Creek reservoir project. The tax imposed pursuant to this*
43 *paragraph shall take effect on the effective date of this act and shall*

1 *expire not later than five years after such date.*

2 *(B) The result of the election held on November 8, 1994, on the*
3 *question submitted by the board of county commissioners of Ottawa*
4 *county for the purpose of increasing its countywide retailers' sales*
5 *tax by 1% is hereby declared valid, and the revenue received there-*
6 *from by the county shall be expended solely for the purpose of fi-*
7 *nancing the erection, construction and furnishing of a law enforce-*
8 *ment center and jail facility.*

9 *(C) Except as otherwise provided in this paragraph, the result*
10 *of the election held on November 2, 2004, on the question submitted*
11 *by the board of county commissioners of Sedgwick county for the*
12 *purpose of increasing its countywide retailers' sales tax by 1% is*
13 *hereby declared valid, and the revenue received therefrom by the*
14 *county shall be used only to pay the costs of: (i) Acquisition of a*
15 *site and constructing and equipping thereon a new regional events*
16 *center, associated parking and infrastructure improvements and re-*
17 *lated appurtenances thereto, to be located in the downtown area of*
18 *the city of Wichita, Kansas, (the "downtown arena"); (ii) design for*
19 *the Kansas coliseum complex and construction of improvements to*
20 *the pavilions; and (iii) establishing an operating and maintenance*
21 *reserve for the downtown arena and the Kansas coliseum complex.*
22 *The tax imposed pursuant to this paragraph shall commence on July*
23 *1, 2005, and shall terminate not later than 30 months after the com-*
24 *mentence thereof.*

25 *(4) The board of county commissioners of Finney and Ford*
26 *counties may submit the question of imposing a countywide retail-*
27 *ers' sales tax at the rate of .25% and pledging the revenue received*
28 *therefrom for the purpose of financing all or any portion of the cost*
29 *to be paid by Finney or Ford county for construction of highway*
30 *projects identified as system enhancements under the provisions of*
31 *paragraph (5) of subsection (b) of K.S.A. 68-2314, and amendments*
32 *thereto, to the electors at an election called and held thereon. Such*
33 *election shall be called and held in the manner provided by the*
34 *general bond law. The tax imposed pursuant to this paragraph shall*
35 *expire upon the payment of all costs authorized pursuant to this*
36 *paragraph in the financing of such highway projects. Nothing in*
37 *this paragraph shall be construed to allow the rate of tax imposed*
38 *by Finney or Ford county pursuant to this paragraph to exceed the*
39 *maximum rate prescribed in K.S.A. 12-189, and amendments*
40 *thereto. If any funds remain upon the payment of all costs author-*
41 *ized pursuant to this paragraph in the financing of such highway*
42 *projects in Finney county, the state treasurer shall remit such funds*
43 *to the treasurer of Finney county and upon receipt of such moneys*

1 *shall be deposited to the credit of the county road and bridge fund.*
2 *If any funds remain upon the payment of all costs authorized pur-*
3 *suant to this paragraph in the financing of such highway projects*
4 *in Ford county, the state treasurer shall remit such funds to the*
5 *treasurer of Ford county and upon receipt of such moneys shall be*
6 *deposited to the credit of the county road and bridge fund.*

7 (5) *The board of county commissioners of any county may sub-*
8 *mit the question of imposing a retailers' sales tax at the rate of .25%,*
9 *.5%, .75% or 1% and pledging the revenue received therefrom for*
10 *the purpose of financing the provision of health care services, as*
11 *enumerated in the question, to the electors at an election called and*
12 *held thereon. Whenever any county imposes a tax pursuant to this*
13 *paragraph, any tax imposed pursuant to paragraph (2) of subsec-*
14 *tion (a) by any city located in such county shall expire upon the*
15 *effective date of the imposition of the countywide tax, and thereafter*
16 *the state treasurer shall remit to each such city that portion of the*
17 *countywide tax revenue collected by retailers within such city as*
18 *certified by the director of taxation. The tax imposed pursuant to*
19 *this paragraph shall be deemed to be in addition to the rate limi-*
20 *tations prescribed in K.S.A. 12-189, and amendments thereto. As*
21 *used in this paragraph, health care services shall include but not*
22 *be limited to the following: Local health departments, city or county*
23 *hospitals, city or county nursing homes, preventive health care serv-*
24 *ices including immunizations, prenatal care and the postponement*
25 *of entry into nursing homes by home care services, mental health*
26 *services, indigent health care, physician or health care worker re-*
27 *recruitment, health education, emergency medical services, rural*
28 *health clinics, integration of health care services, home health serv-*
29 *ices and rural health networks.*

30 (6) *The board of county commissioners of Allen county may*
31 *submit the question of imposing a countywide retailers' sales tax at*
32 *the rate of .5% and pledging the revenue received therefrom for the*
33 *purpose of financing the costs of operation and construction of a*
34 *solid waste disposal area or the modification of an existing landfill*
35 *to comply with federal regulations to the electors at an election*
36 *called and held thereon. The tax imposed pursuant to this para-*
37 *graph shall expire upon the payment of all costs incurred in the*
38 *financing of the project undertaken. Nothing in this paragraph shall*
39 *be construed to allow the rate of tax imposed by Allen county pur-*
40 *suant to this paragraph to exceed or be imposed at any rate other*
41 *than the rates prescribed in K.S.A. 12-189 and amendments thereto.*

42 (7) *The board of county commissioners of Clay, Dickinson and*
43 *Miami county may submit the question of imposing a countywide*

1 *retailers' sales tax at the rate of .50% in the case of Clay and Dick-*
2 *inson county and at a rate of up to 1% in the case of Miami county,*
3 *and pledging the revenue received therefrom for the purpose of fi-*
4 *nancing the costs of roadway construction and improvement to the*
5 *electors at an election called and held thereon. Except as otherwise*
6 *provided, the tax imposed pursuant to this paragraph shall expire*
7 *after five years from the date such tax is first collected. The result*
8 *of the election held on November 2, 2004, on the question submitted*
9 *by the board of county commissioners of Miami county for the pur-*
10 *pose of extending for an additional five-year period the countywide*
11 *retailers' sales tax imposed pursuant to this subsection in Miami*
12 *county is hereby declared valid. The countywide retailers' sales tax*
13 *imposed pursuant to this subsection in Clay and Miami county may*
14 *be extended or reenacted for additional five-year periods upon the*
15 *board of county commissioners of Clay and Miami county submit-*
16 *ting such question to the electors at an election called and held*
17 *thereon for each additional five-year period as provided by law.*

18 (8) *The board of county commissioners of Sherman county may*
19 *submit the question of imposing a countywide retailers' sales tax at*
20 *the rate of 1% and pledging the revenue received therefrom for the*
21 *purpose of financing the costs of street and roadway improvements*
22 *to the electors at an election called and held thereon. The tax im-*
23 *posed pursuant to this paragraph shall expire upon payment of all*
24 *costs authorized pursuant to this paragraph in the financing of such*
25 *project.*

26 (9) *The board of county commissioners of Cowley, Russell and*
27 *Woodson county may submit the question of imposing a countywide*
28 *retailers' sales tax at the rate of .5% in the case of Russell and Wood-*
29 *son county and at a rate of up to .25%, in the case of Cowley county*
30 *and pledging the revenue received therefrom for the purpose of fi-*
31 *nancing economic development initiatives or public infrastructure*
32 *projects. The tax imposed pursuant to this paragraph shall expire*
33 *after five years from the date such tax is first collected.*

34 (10) *The board of county commissioners of Franklin county*
35 *may submit the question of imposing a countywide retailers' sales*
36 *tax at the rate of .25% and pledging the revenue received therefrom*
37 *for the purpose of financing recreational facilities. The tax imposed*
38 *pursuant to this paragraph shall expire upon payment of all costs*
39 *authorized in financing such facilities.*

40 (11) *The board of county commissioners of Douglas county may*
41 *submit the question of imposing a countywide retailers' sales tax at*
42 *the rate of .25% and pledging the revenue received therefrom for*
43 *the purposes of preservation, access and management of open space,*

1 *and for industrial and business park related economic development.*
2 *(12) The board of county commissioners of Shawnee county*
3 *may submit the question of imposing a countywide retailers' sales*
4 *tax at the rate of .25% and pledging the revenue received therefrom*
5 *to the city of Topeka for the purpose of financing the costs of re-*
6 *building the Topeka boulevard bridge and other public infrastruc-*
7 *ture improvements associated with such project to the electors at*
8 *an election called and held thereon. The tax imposed pursuant to*
9 *this paragraph shall expire upon payment of all costs authorized in*
10 *financing such project.*

11 *(13) The board of county commissioners of Jackson county may*
12 *submit the question of imposing a countywide retailers' sales tax at*
13 *a rate of .4% and pledging the revenue received therefrom as fol-*
14 *lows: 50% of such revenues for the purpose of financing for eco-*
15 *nomical development initiatives; and 50% of such revenues for the*
16 *purpose of financing public infrastructure projects to the electors*
17 *at an election called and held thereon. The tax imposed pursuant to*
18 *this paragraph shall expire after seven years from the date such tax*
19 *is first collected.*

20 *(14) The board of county commissioners of Neosho county may*
21 *submit the question of imposing a countywide retailers' sales tax at*
22 *the rate of .5% and pledging the revenue received therefrom for the*
23 *purpose of financing the costs of roadway construction and im-*
24 *provement to the electors at an election called and held thereon.*
25 *The tax imposed pursuant to this paragraph shall expire upon pay-*
26 *ment of all costs authorized pursuant to this paragraph in the fi-*
27 *nanancing of such project.*

28 *(15) The board of county commissioners of Atchison county may sub-*
29 *mit the question of imposing a countywide retailers' sales tax at the rate*
30 *of .25% and pledging the revenue received therefrom for the purpose of*
31 *financing the costs of construction and maintenance of sports and recre-*
32 *ational facilities to the electors at an election called and held thereon. The*
33 *tax imposed pursuant to this paragraph shall expire upon payment of all*
34 *costs authorized in financing such facilities.*

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

1 *who voted at the last preceding general election for the office of*
2 *secretary of state, or upon receiving resolutions requesting such an*
3 *election passed by not less than $\frac{2}{3}$ of the membership of the gov-*
4 *erning body of each of one or more cities within each of such coun-*
5 *ties which contains a population of not less than 25% of the entire*
6 *population of each of such counties, or upon receiving resolutions*
7 *requesting such an election passed by $\frac{2}{3}$ of the membership of the*
8 *governing body of each of one or more taxing subdivisions within*
9 *each of such counties which levy not less than 25% of the property*
10 *taxes levied by all taxing subdivisions within each of such counties.*

11 *(d) Any city retailers' sales tax in the amount of .5% being levied*
12 *by a city on July 1, 1990, shall continue in effect until repealed in*
13 *the manner provided herein for the adoption and approval of such*
14 *tax or until repealed by the adoption of an ordinance so providing.*
15 *In addition to any city retailers' sales tax being levied by a city on*
16 *July 1, 1990, any such city may adopt an additional city retailers'*
17 *sales tax in the amount of .25% or .5%, provided that such addi-*
18 *tional tax is adopted and approved in the manner provided for the*
19 *adoption and approval of a city retailers' sales tax. Any countywide*
20 *retailers' sales tax in the amount of .5% or 1% in effect on July 1,*
21 *1990, shall continue in effect until repealed in the manner provided*
22 *herein for the adoption and approval of such tax.*

23 *(e) A class D city shall have the same power to levy and collect*
24 *a city retailers' sales tax that a class A city is authorized to levy and*
25 *collect and in addition, the governing body of any class D city may*
26 *submit the question of imposing an additional city retailers' sales*
27 *tax in the amount of .125%, .25%, .5% or .75% and pledging the*
28 *revenue received therefrom for economic development initiatives,*
29 *strategic planning initiatives or for public infrastructure projects*
30 *including buildings to the electors at an election called and held*
31 *thereon. Any additional sales tax imposed pursuant to this para-*
32 *graph shall expire no later than five years from the date of im-*
33 *position thereof, except that any such tax imposed by any class D city*
34 *after the effective date of this act shall expire no later than 10 years*
35 *from the date of imposition thereof.*

36 *(f) Any city or county proposing to adopt a retailers' sales tax*
37 *shall give notice of its intention to submit such proposition for ap-*
38 *proval by the electors in the manner required by K.S.A. 10-120, and*
39 *amendments thereto. The notices shall state the time of the election*
40 *and the rate and effective date of the proposed tax. If a majority of*
41 *the electors voting thereon at such election fail to approve the prop-*
42 *osition, such proposition may be resubmitted under the conditions*
43 *and in the manner provided in this act for submission of the prop-*

1 *osition. If a majority of the electors voting thereon at such election*
2 *shall approve the levying of such tax, the governing body of any*
3 *such city or county shall provide by ordinance or resolution, as the*
4 *case may be, for the levy of the tax. Any repeal of such tax or any*
5 *reduction or increase in the rate thereof, within the limits pre-*
6 *scribed by K.S.A. 12-189, and amendments thereto, shall be accom-*
7 *plished in the manner provided herein for the adoption and ap-*
8 *proval of such tax except that the repeal of any such city retailers'*
9 *sales tax may be accomplished by the adoption of an ordinance so*
10 *providing.*

11 *(g) The sufficiency of the number of signers of any petition filed*
12 *under this section shall be determined by the county election offi-*
13 *cer. Every election held under this act shall be conducted by the*
14 *county election officer.*

15 *(h) The governing body of the city or county proposing to levy*
16 *any retailers' sales tax shall specify the purpose or purposes for*
17 *which the revenue would be used, and a statement generally de-*
18 *scribing such purpose or purposes shall be included as a part of the*
19 *ballot proposition.*

20 *Sec. 2. K.S.A. 2005 Supp. 12-189, as amended by section 2 of*
21 *2006 House Bill No. 2698, is hereby amended to read as follows:*
22 *12-189. Except as otherwise provided by paragraph (2) of subsec-*
23 *tion (a) of K.S.A. 12-187, and amendments thereto, the rate of any*
24 *class A, class B or class C city retailers' sales tax shall be fixed in*
25 *the amount of .25%, .5%, .75% or 1% which amount shall be deter-*
26 *mined by the governing body of the city. Except as otherwise pro-*
27 *vided by paragraph (2) of subsection (a) of K.S.A. 12-187, and*
28 *amendments thereto, the rate of any class D city retailers' sales tax*
29 *shall be fixed in the amount of .10%, .25%, .5%, .75%, 1%, 1.125%,*
30 *1.25%, 1.5% or 1.75%. The rate of any countywide retailers' sales*
31 *tax shall be fixed in an amount of either .25%, .5%, .75% or 1%*
32 *which amount shall be determined by the board of county commis-*
33 *sioners, except that:*

34 *(a) The board of county commissioners of Wabaunsee county,*
35 *for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187,*
36 *and amendments thereto, may fix such rate at 1.25%; the board of*
37 *county commissioners of Osage county, for the purposes of para-*
38 *graph (2) of subsection (b) of K.S.A. 12-187, and amendments*
39 *thereto, may fix such rate at 1.25% or 1.5%; the board of county*
40 *commissioners of Cherokee, Crawford, Ford, Saline, Seward or Wy-*
41 *andotte county, for the purposes of paragraph (2) of subsection (b)*
42 *of K.S.A. 12-187, and amendments thereto, may fix such rate at*
43 *1.5%, the board of county commissioners of Atchison county, for*

- 1 *the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187,*
2 *and amendments thereto, may fix such rate at 1.5% or 1.75% and*
3 *the board of county commissioners of Anderson, Barton, Jefferson*
4 *or Ottawa county, for the purposes of paragraph (2) of subsection*
5 *(b) of K.S.A. 12-187, and amendments thereto, may fix such rate at*
6 *2%;*
- 7 *(b) the board of county commissioners of Jackson county, for*
8 *the purposes of paragraph (3) of subsection (b) of K.S.A. 12-187,*
9 *and amendments thereto, may fix such rate at 2%;*
- 10 *(c) the boards of county commissioners of Finney and Ford*
11 *counties, for the purposes of paragraph (4) of subsection (b) of*
12 *K.S.A. 12-187, and amendments thereto, may fix such rate at .25%;*
- 13 *(d) the board of county commissioners of any county for the*
14 *purposes of paragraph (5) of subsection (b) of K.S.A. 12-187, and*
15 *amendments thereto, may fix such rate at a percentage which is*
16 *equal to the sum of the rate allowed to be imposed by a board of*
17 *county commissioners on the effective date of this act plus .25%,*
18 *.5%, .75% or 1%, as the case requires;*
- 19 *(e) the board of county commissioners of Dickinson county, for*
20 *the purposes of paragraph (7) of subsection (b) of K.S.A. 12-187,*
21 *and amendments thereto, may fix such rate at 1.5%, and the board*
22 *of county commissioners of Miami county, for the purposes of par-*
23 *agraph (7) of subsection (b) of K.S.A. 12-187, and amendments*
24 *thereto, may fix such rate at 1.25%, 1.5%, 1.75% or 2%;*
- 25 *(f) the board of county commissioners of Sherman county, for*
26 *the purposes of paragraph (8) of subsection (b) of K.S.A. 12-187,*
27 *and amendments thereto, may fix such rate at 2.25%;*
- 28 *(g) the board of county commissioners of Russell county for the*
29 *purposes of paragraph (9) of subsection (b) of K.S.A. 12-187, and*
30 *amendments thereto, may fix such rate at 1.5%;*
- 31 *(h) the board of county commissioners of Franklin county, for*
32 *the purposes of paragraph (10) of subsection (b) of K.S.A. 12-187,*
33 *and amendments thereto, may fix such rate at 1.75%;*
- 34 *(i) the board of county commissioners of Douglas county, for*
35 *the purposes of paragraph (11) of subsection (b) of K.S.A. 12-187,*
36 *and amendments thereto, may fix such rate at 1.25%;*
- 37 *(j) the board of county commissioners of Jackson county, for the*
38 *purposes of subsection (b)(13) of K.S.A. 12-187 and amendments*
39 *thereto, may fix such rate at 1.4%;*
- 40 *(k) the board of county commissioners of Sedgwick county, for*
41 *the purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187,*
42 *and amendments thereto, may fix such rate at 2%;*
- 43 *(l) the board of county commissioners of Neosho county, for the*

1 ***purposes of paragraph (14) of subsection (b) of K.S.A. 12-187, and***
2 ***amendments thereto, may fix such rate at 1.0% or 1.5%; or***

3 *(m) the board of county commissioners of Atchison county, for the*
4 *purpose of paragraph (15) of subsection (b) of K.S.A. 12-187, and amend-*
5 *ments thereto, may fix such rate at a percentage which is equal to the sum*
6 *of the rate allowed to be imposed by the board of county commissioners*
7 *of Atchison county on the effective date of this act plus .25%.*

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

22 ***Upon receipt of a certified copy of an ordinance or resolution***
23 ***authorizing the levy of a local retailers' sales tax, the director of***
24 ***taxation shall cause such taxes to be collected within or without the***
25 ***boundaries of such taxing subdivision at the same time and in the***
26 ***same manner provided for the collection of the state retailers' sales***
27 ***tax. Such copy shall be submitted to the director of taxation within***
28 ***30 days after adoption of any such ordinance or resolution. All mon-***
29 ***eys collected by the director of taxation under the provisions of this***
30 ***section shall be credited to a county and city retailers' sales tax***
31 ***fund which fund is hereby established in the state treasury. Any***
32 ***refund due on any county or city retailers' sales tax collected pur-***
33 ***suant to this act shall be paid out of the sales tax refund fund and***
34 ***reimbursed by the director of taxation from collections of local re-***
35 ***tailers' sales tax revenue. Except for local retailers' sales tax revenue***
36 ***required to be deposited in the redevelopment bond fund estab-***
37 ***lished under K.S.A. 74-8927, and amendments thereto, all local re-***
38 ***tailers' sales tax revenue collected within any county or city pur-***
39 ***suant to this act shall be apportioned and remitted at least quarterly***
40 ***by the state treasurer, on instruction from the director of taxation,***
41 ***to the treasurer of such county or city.***

42 ***Revenue that is received from the imposition of a local retailers'***
43 ***sales tax which exceeds the amount of revenue required to pay the***

1 *costs of a special project for which such revenue was pledged shall*
 2 *be credited to the city or county general fund, as the case requires.*

3 *The director of taxation shall provide, upon request by a city or*
 4 *county clerk or treasurer or finance officer of any city or county*
 5 *levying a local retailers' sales tax, monthly reports identifying each*
 6 *retailer doing business in such city or county or making taxable*
 7 *sales sourced to such city or county, setting forth the tax liability*
 8 *and the amount of such tax remitted by each retailer during the*
 9 *preceding month and identifying each business location maintained*
 10 *by the retailer and such retailer's sales or use tax registration or*
 11 *account number. Such report shall be made available to the clerk*
 12 *or treasurer or finance officer of such city or county within a rea-*
 13 *sonable time after it has been requested from the director of taxa-*
 14 *tion. The director of taxation shall be allowed to assess a reasonable*
 15 *fee for the issuance of such report. Information received by any city*
 16 *or county pursuant to this section shall be confidential, and it shall*
 17 *be unlawful for any officer or employee of such city or county to*
 18 *divulge any such information in any manner. Any violation of this*
 19 *paragraph by a city or county officer or employee is a class A mis-*
 20 *demeanor, and such officer or employee shall be dismissed from*
 21 *office. Reports of violations of this paragraph shall be investigated*
 22 *by the attorney general. The district attorney or county attorney*
 23 *and the attorney general shall have authority to prosecute viola-*
 24 *tions of this paragraph.*

25 ~~—Section 1. K.S.A. 2005 Supp. 12-187 is hereby amended to read as~~
 26 ~~follows: 12-187. (a) (1) No city shall impose a retailers' sales tax under~~
 27 ~~the provisions of this act without the governing body of such city having~~
 28 ~~first submitted such proposition to and having received the approval of a~~
 29 ~~majority of the electors of the city voting thereon at an election called~~
 30 ~~and held therefor. The governing body of any city may submit the ques-~~
 31 ~~tion of imposing a retailers' sales tax and the governing body shall be~~
 32 ~~required to submit the question upon submission of a petition signed by~~
 33 ~~electors of such city equal in number to not less than 10% of the electors~~
 34 ~~of such city.~~

35 ~~—(2) The governing body of any class B city located in any county which~~
 36 ~~does not impose a countywide retailers' sales tax pursuant to paragraph~~
 37 ~~(5) of subsection (b) may submit the question of imposing a retailers' sales~~
 38 ~~tax at the rate of .25%, .5%, .75% or 1% and pledging the revenue re-~~
 39 ~~ceived therefrom for the purpose of financing the provision of health care~~
 40 ~~services, as enumerated in the question, to the electors at an election~~
 41 ~~called and held thereon. The tax imposed pursuant to this paragraph shall~~
 42 ~~be deemed to be in addition to the rate limitations prescribed in K.S.A.~~
 43 ~~12-189, and amendments thereto. As used in this paragraph, health care~~

1 ~~services shall include but not be limited to the following: Local health~~
2 ~~departments, city, county or district hospitals, city or county nursing~~
3 ~~homes, preventive health care services including immunizations, prenatal~~
4 ~~care and the postponement of entry into nursing homes by home health~~
5 ~~care services, mental health services, indigent health care, physician or~~
6 ~~health care worker recruitment, health education, emergency medical~~
7 ~~services, rural health clinics, integration of health care services, home~~
8 ~~health services and rural health networks.~~

9 ~~—(b) (1) The board of county commissioners of any county may submit~~
10 ~~the question of imposing a countywide retailers' sales tax to the electors~~
11 ~~at an election called and held thereon, and any such board shall be re-~~
12 ~~quired to submit the question upon submission of a petition signed by~~
13 ~~electors of such county equal in number to not less than 10% of the~~
14 ~~electors of such county who voted at the last preceding general election~~
15 ~~for the office of secretary of state, or upon receiving resolutions request-~~
16 ~~ing such an election passed by not less than 2/3 of the membership of the~~
17 ~~governing body of each of one or more cities within such county which~~
18 ~~contains a population of not less than 25% of the entire population of the~~
19 ~~county, or upon receiving resolutions requesting such an election passed~~
20 ~~by 2/3 of the membership of the governing body of each of one or more~~
21 ~~taxing subdivisions within such county which levy not less than 25% of~~
22 ~~the property taxes levied by all taxing subdivisions within the county.~~

23 ~~—(2) The board of county commissioners of Anderson, Atchison, Bar-~~
24 ~~ton, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Jefferson, Lyon,~~
25 ~~Montgomery, Neosho, Osage, Ottawa, Riley, Saline, Seward, Sumner,~~
26 ~~Wabaunsee, Wilson and Wyandotte counties may submit the question of~~
27 ~~imposing a countywide retailers' sales tax and pledging the revenue re-~~
28 ~~ceived therefrom for the purpose of financing the construction or re-~~
29 ~~modeling of a courthouse, jail, law enforcement center facility or other~~
30 ~~county administrative facility, to the electors at an election called and~~
31 ~~held thereon. The tax imposed pursuant to this paragraph shall expire~~
32 ~~when sales tax sufficient to pay all of the costs incurred in the financing~~
33 ~~of such facility has been collected by retailers as determined by the sec-~~
34 ~~retary of revenue. Nothing in this paragraph shall be construed to allow~~
35 ~~the rate of tax imposed by Butler, Chase, Cowley, Lyon, Montgomery,~~
36 ~~Neosho, Riley, Sumner or Wilson county pursuant to this paragraph to~~
37 ~~exceed or be imposed at any rate other than the rates prescribed in K.S.A.~~
38 ~~12-189, and amendments thereto.~~

39 ~~—(3) (A) Except as otherwise provided in this paragraph, the result of~~
40 ~~the election held on November 8, 1988, on the question submitted by~~
41 ~~the board of county commissioners of Jackson county for the purpose of~~
42 ~~increasing its countywide retailers' sales tax by 1% is hereby declared~~
43 ~~valid, and the revenue received therefrom by the county shall be ex-~~

1 ~~pended solely for the purpose of financing the Banner Creek reservoir~~
2 ~~project. The tax imposed pursuant to this paragraph shall take effect on~~
3 ~~the effective date of this act and shall expire not later than five years after~~
4 ~~such date.~~
5 ~~—(B) The result of the election held on November 8, 1994, on the~~
6 ~~question submitted by the board of county commissioners of Ottawa~~
7 ~~county for the purpose of increasing its countywide retailers' sales tax by~~
8 ~~1% is hereby declared valid, and the revenue received therefrom by the~~
9 ~~county shall be expended solely for the purpose of financing the erection,~~
10 ~~construction and furnishing of a law enforcement center and jail facility.~~
11 ~~—(C) Except as otherwise provided in this paragraph, the result of the~~
12 ~~election held on November 2, 2004, on the question submitted by the~~
13 ~~board of county commissioners of Sedgwick 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 used~~
16 ~~only to pay the costs of: (i) Acquisition of a site and constructing and~~
17 ~~equipping thereon a new regional events center, associated parking and~~
18 ~~infrastructure improvements and related appurtenances thereto, to be~~
19 ~~located in the downtown area of the city of Wichita, Kansas, (the "down-~~
20 ~~town arena"), (ii) design for the Kansas coliseum complex and construc-~~
21 ~~tion of improvements to the pavilions; and (iii) establishing an operating~~
22 ~~and maintenance reserve for the downtown arena and the Kansas coli-~~
23 ~~seum complex. The tax imposed pursuant to this paragraph shall com-~~
24 ~~mence on July 1, 2005, and shall terminate not later than 30 months after~~
25 ~~the commencement thereof.~~
26 ~~—(4) The board of county commissioners of Finney and Ford counties~~
27 ~~may submit the question of imposing a countywide retailers' sales tax at~~
28 ~~the rate of .25% and pledging the revenue received therefrom for the~~
29 ~~purpose of financing all or any portion of the cost to be paid by Finney~~
30 ~~or Ford county for construction of highway projects identified as system~~
31 ~~enhancements under the provisions of paragraph (5) of subsection (b) of~~
32 ~~K.S.A. 68-2314, and amendments thereto, to the electors at an election~~
33 ~~called and held thereon. Such election shall be called and held in the~~
34 ~~manner provided by the general bond law. The tax imposed pursuant to~~
35 ~~this paragraph shall expire upon the payment of all costs authorized pur-~~
36 ~~suant to this paragraph in the financing of such highway projects. Nothing~~
37 ~~in this paragraph shall be construed to allow the rate of tax imposed by~~
38 ~~Finney or Ford county pursuant to this paragraph to exceed the maximum~~
39 ~~rate prescribed in K.S.A. 12-189, and amendments thereto. If any funds~~
40 ~~remain upon the payment of all costs authorized pursuant to this para-~~
41 ~~graph in the financing of such highway projects in Finney county, the~~
42 ~~state treasurer shall remit such funds to the treasurer of Finney county~~
43 ~~and upon receipt of such moneys shall be deposited to the credit of the~~

1 ~~county road and bridge fund. If any funds remain upon the payment of~~
2 ~~all costs authorized pursuant to this paragraph in the financing of such~~
3 ~~highway projects in Ford county, the state treasurer shall remit such funds~~
4 ~~to the treasurer of Ford county and upon receipt of such moneys shall~~
5 ~~be deposited to the credit of the county road and bridge fund.~~
6 ~~—(5)—The board of county commissioners of any county may submit the~~
7 ~~question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%~~
8 ~~or 1% and pledging the revenue received therefrom for the purpose of~~
9 ~~financing the provision of health care services, as enumerated in the ques-~~
10 ~~tion, to the electors at an election called and held thereon. Whenever any~~
11 ~~county imposes a tax pursuant to this paragraph, any tax imposed pursuant~~
12 ~~to paragraph (2) of subsection (a) by any city located in such county shall~~
13 ~~expire upon the effective date of the imposition of the countywide tax,~~
14 ~~and thereafter the state treasurer shall remit to each such city that portion~~
15 ~~of the countywide tax revenue collected by retailers within such city as~~
16 ~~certified by the director of taxation. The tax imposed pursuant to this~~
17 ~~paragraph shall be deemed to be in addition to the rate limitations pre-~~
18 ~~scribed in K.S.A. 12-189, and amendments thereto. As used in this par-~~
19 ~~agraph, health care services shall include but not be limited to the follow-~~
20 ~~ing: Local health departments, city or county hospitals, city or county~~
21 ~~nursing homes, preventive health care services including immunizations,~~
22 ~~prenatal care and the postponement of entry into nursing homes by home~~
23 ~~care services, mental health services, indigent health care, physician or~~
24 ~~health care worker recruitment, health education, emergency medical~~
25 ~~services, rural health clinics, integration of health care services, home~~
26 ~~health services and rural health networks.~~
27 ~~—(6)—The board of county commissioners of Allen county may submit~~
28 ~~the question of imposing a countywide retailers' sales tax at the rate of~~
29 ~~.5% and pledging the revenue received therefrom for the purpose of~~
30 ~~financing the costs of operation and construction of a solid waste disposal~~
31 ~~area or the modification of an existing landfill to comply with federal~~
32 ~~regulations to the electors at an election called and held thereon. The tax~~
33 ~~imposed pursuant to this paragraph shall expire upon the payment of all~~
34 ~~costs incurred in the financing of the project undertaken. Nothing in this~~
35 ~~paragraph shall be construed to allow the rate of tax imposed by Allen~~
36 ~~county pursuant to this paragraph to exceed or be imposed at any rate~~
37 ~~other than the rates prescribed in K.S.A. 12-189 and amendments~~
38 ~~thereto.~~
39 ~~—(7)—The board of county commissioners of Clay, Dickinson and Miami~~
40 ~~county may submit the question of imposing a countywide retailers' sales~~
41 ~~tax at the rate of .50% in the case of Clay and Dickinson county and at a~~
42 ~~rate of up to 1% in the case of Miami county, and pledging the revenue~~
43 ~~received therefrom for the purpose of financing the costs of roadway~~

1 ~~construction and improvement to the electors at an election called and~~
2 ~~held thereon. Except as otherwise provided, the tax imposed pursuant to~~
3 ~~this paragraph shall expire after five years from the date such tax is first~~
4 ~~collected. The result of the election held on November 2, 2004, on the~~
5 ~~question submitted by the board of county commissioners of Miami~~
6 ~~county for the purpose of extending for an additional five-year period the~~
7 ~~countywide retailers' sales tax imposed pursuant to this subsection in Mi-~~
8 ~~ami county is hereby declared valid. The countywide retailers' sales tax~~
9 ~~imposed pursuant to this subsection in Clay and Miami county may be~~
10 ~~extended or reenacted for additional five-year periods upon the board of~~
11 ~~county commissioners of Clay and Miami county submitting such ques-~~
12 ~~tion to the electors at an election called and held thereon for each addi-~~
13 ~~tional five-year period as provided by law.~~

14 ~~—(8)—The board of county commissioners of Sherman county may sub-~~
15 ~~mit the question of imposing a countywide retailers' sales tax at the rate~~
16 ~~of .25%, .5% or .75% and pledging the revenue therefrom for the purpose~~
17 ~~of financing the costs of the county roads 64 and 65 construction and~~
18 ~~improvement project. The tax imposed pursuant to this paragraph shall~~
19 ~~expire upon payment of all costs authorized pursuant to this paragraph~~
20 ~~in the financing of such project.~~

21 ~~—(9)—The board of county commissioners of Cowley, Russell and~~
22 ~~Woodson county may submit the question of imposing a countywide re-~~
23 ~~tailers' sales tax at the rate of .5% in the case of Russell and Woodson~~
24 ~~county and at a rate of up to .25%, in the case of Cowley county and~~
25 ~~pledging the revenue received therefrom for the purpose of financing~~
26 ~~economic development initiatives or public infrastructure projects. The~~
27 ~~tax imposed pursuant to this paragraph shall expire after five years from~~
28 ~~the date such tax is first collected.~~

29 ~~—(10)—The board of county commissioners of Franklin county may sub-~~
30 ~~mit the question of imposing a countywide retailers' sales tax at the rate~~
31 ~~of .25% and pledging the revenue received therefrom for the purpose of~~
32 ~~financing recreational facilities. The tax imposed pursuant to this para-~~
33 ~~graph shall expire upon payment of all costs authorized in financing such~~
34 ~~facilities.~~

35 ~~—(11)—The board of county commissioners of Douglas county may sub-~~
36 ~~mit to the question of imposing a countywide retailers' sales tax at the~~
37 ~~rate of .25% and pledging the revenue received therefrom for the pur-~~
38 ~~poses of preservation, access and management of open space, and for~~
39 ~~industrial and business park related economic development.~~

40 ~~—(12)—The board of county commissioners of Shawnee county may sub-~~
41 ~~mit the question of imposing a countywide retailers' sales tax at the rate~~
42 ~~of .25% and pledging the revenue received therefrom to the city of To-~~
43 ~~peka for the purpose of financing the costs of rebuilding the Topeka~~

1 ~~boulevard bridge and other public infrastructure improvements associ-~~
2 ~~ated with such project to the electors at an election called and held~~
3 ~~thereon. The tax imposed pursuant to this paragraph shall expire upon~~
4 ~~payment of all costs authorized in financing such project.~~
5 ~~—(13) The board of county commissioners of Jackson county may sub-~~
6 ~~mit the question of imposing a countywide retailers' sales tax at a rate of~~
7 ~~.4% and pledging the revenue received therefrom as follows: 50% of such~~
8 ~~revenues for the purpose of financing for economic development initia-~~
9 ~~tives; and 50% of such revenues for the purpose of financing public in-~~
10 ~~frastructure projects to the electors at an election called and held thereon.~~
11 ~~The tax imposed pursuant to this paragraph shall expire after seven years~~
12 ~~from the date such tax is first collected.~~
13 ~~—(14) The board of county commissioners of Neosho county may sub-~~
14 ~~mit the question of imposing a countywide retailers' sales tax at the rate~~
15 ~~of .5% and pledging the revenue received therefrom for the purpose of~~
16 ~~financing the costs of roadway construction and improvement to the elec-~~
17 ~~tors at an election called and held thereon. The tax imposed pursuant to~~
18 ~~this paragraph shall expire upon payment of all costs authorized pursuant~~
19 ~~to this paragraph in the financing of such project.~~
20 ~~—(15) The board of county commissioners of Atchison county may sub-~~
21 ~~mit the question of imposing a countywide retailers' sales tax at the rate~~
22 ~~of .25% and pledging the revenue received therefrom for the purpose of~~
23 ~~financing the costs of construction and maintenance of sports and recre-~~
24 ~~ational facilities 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 facilities.~~
27 ~~—(c) The boards of county commissioners of any two or more contig-~~
28 ~~uous counties, upon adoption of a joint resolution by such boards, may~~
29 ~~submit the question of imposing a retailers' sales tax within such counties~~
30 ~~to the electors of such counties at an election called and held thereon~~
31 ~~and such boards of any two or more contiguous counties shall be required~~
32 ~~to submit such question upon submission of a petition in each of such~~
33 ~~counties, signed by a number of electors of each of such counties where~~
34 ~~submitted equal in number to not less than 10% of the electors of each~~
35 ~~of such counties who voted at the last preceding general election for the~~
36 ~~office of secretary of state, or upon receiving resolutions requesting such~~
37 ~~an election passed by not less than $\frac{2}{3}$ of the membership of the governing~~
38 ~~body of each of one or more cities within each of such counties which~~
39 ~~contains a population of not less than 25% of the entire population of~~
40 ~~each of such counties, or upon receiving resolutions requesting such an~~
41 ~~election passed by $\frac{2}{3}$ of the membership of the governing body of each~~
42 ~~of one or more taxing subdivisions within each of such counties which~~
43 ~~levy not less than 25% of the property taxes levied by all taxing subdivi-~~

1 ~~sions within each of such counties.~~

2 ~~—(d) Any city retailers' sales tax in the amount of .5% being levied by~~
3 ~~a city on July 1, 1990, shall continue in effect until repealed in the manner~~
4 ~~provided herein for the adoption and approval of such tax or until re-~~
5 ~~pealed by the adoption of an ordinance so providing. In addition to any~~
6 ~~city retailers' sales tax being levied by a city on July 1, 1990, any such city~~
7 ~~may adopt an additional city retailers' sales tax in the amount of .25% or~~
8 ~~.5%, provided that such additional tax is adopted and approved in the~~
9 ~~manner provided for the adoption and approval of a city retailers' sales~~
10 ~~tax. Any countywide retailers' sales tax in the amount of .5% or 1% in~~
11 ~~effect on July 1, 1990, shall continue in effect until repealed in the manner~~
12 ~~provided herein for the adoption and approval of such tax.~~

13 ~~—(e) A class D city shall have the same power to levy and collect a city~~
14 ~~retailers' sales tax that a class A city is authorized to levy and collect and~~
15 ~~in addition, the governing body of any class D city may submit the ques-~~
16 ~~tion of imposing an additional city retailers' sales tax in the amount of~~
17 ~~.125%, .25%, .5% or .75% and pledging the revenue received therefrom~~
18 ~~for economic development initiatives, strategic planning initiatives or for~~
19 ~~public infrastructure projects including buildings to the electors at an~~
20 ~~election called and held thereon. Any additional sales tax imposed pur-~~
21 ~~suant to this paragraph shall expire no later than five years from the date~~
22 ~~of imposition thereof, except that any such tax imposed by any class D~~
23 ~~city after the effective date of this act shall expire no later than 10 years~~
24 ~~from the date of imposition thereof.~~

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

41 ~~—(g) The sufficiency of the number of signers of any petition filed~~
42 ~~under this section shall be determined by the county election officer.~~
43 ~~Every election held under this act shall be conducted by the county elec-~~

1 ~~tion officer.~~

2 ~~—(h) The governing body of the city or county proposing to levy any~~
3 ~~retailers' sales tax shall specify the purpose or purposes for which the~~
4 ~~revenue would be used, and a statement generally describing such pur-~~
5 ~~pose or purposes shall be included as a part of the ballot proposition.~~

6 ~~—Sec. 2. K.S.A. 2005 Supp. 12-189 is hereby amended to read as fol-~~
7 ~~lows: 12-189. Except as otherwise provided by paragraph (2) of subsection~~
8 ~~(a) of K.S.A. 12-187, and amendments thereto, the rate of any class A,~~
9 ~~class B or class C city retailers' sales tax shall be fixed in the amount of~~
10 ~~.25%, .5%, .75% or 1% which amount shall be determined by the gov-~~
11 ~~erning body of the city. Except as otherwise provided by paragraph (2)~~
12 ~~of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of~~
13 ~~any class D city retailers' sales tax shall be fixed in the amount of .10%,~~
14 ~~.25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any~~
15 ~~countywide retailers' sales tax shall be fixed in an amount of either .25%,~~
16 ~~.5%, .75% or 1% which amount shall be determined by the board of~~
17 ~~county commissioners, except that:~~

18 ~~—(a) The board of county commissioners of Wabaunsee county, for the~~
19 ~~purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-~~
20 ~~ments thereto, may fix such rate at 1.25%, the board of county commis-~~
21 ~~sioners of Osage county, for the purposes of paragraph (2) of subsection~~
22 ~~(b) of K.S.A. 12-187, and amendments thereto, may fix such rate at 1.25%~~
23 ~~or 1.5%; the board of county commissioners of Cherokee, Crawford,~~
24 ~~Ford, Saline, Seward or Wyandotte county, for the purposes of paragraph~~
25 ~~(2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix~~
26 ~~such rate at 1.5%, the board of county commissioners of Atchison county,~~
27 ~~for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and~~
28 ~~amendments thereto, may fix such rate at 1.5% or 1.75% and the board~~
29 ~~of county commissioners of Anderson, Barton, Jefferson or Ottawa~~
30 ~~county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-~~
31 ~~187, and amendments thereto, may fix such rate at 2%;~~

32 ~~—(b) the board of county commissioners of Jackson county, for the~~
33 ~~purposes of paragraph (3) of subsection (b) of K.S.A. 12-187, and amend-~~
34 ~~ments thereto, may fix such rate at 2%;~~

35 ~~—(c) the boards of county commissioners of Finney and Ford counties,~~
36 ~~for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and~~
37 ~~amendments thereto, may fix such rate at .25%;~~

38 ~~—(d) the board of county commissioners of any county for the purposes~~
39 ~~of paragraph (5) of subsection (b) of K.S.A. 12-187, and amendments~~
40 ~~thereto, may fix such rate at a percentage which is equal to the sum of~~
41 ~~the rate allowed to be imposed by a board of county commissioners on~~
42 ~~the effective date of this act plus .25%, .5%, .75% or 1%, as the case~~
43 ~~requires;~~

1 ~~—(c) the board of county commissioners of Dickinson county, for the~~
2 ~~purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-~~
3 ~~ments thereto, may fix such rate at 1.5%, and the board of county com-~~
4 ~~missioners of Miami county, for the purposes of paragraph (7) of subsec-~~
5 ~~tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at~~
6 ~~1.25%, 1.5%, 1.75% or 2%;~~
7 ~~—(f) the board of county commissioners of Sherman county, for the~~
8 ~~purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-~~
9 ~~ments thereto, may fix such rate at 1.5%, 1.75% or 2%;~~
10 ~~—(g) the board of county commissioners of Russell county for the pur-~~
11 ~~poses of paragraph (9) of subsection (b) of K.S.A. 12-187, and amend-~~
12 ~~ments thereto, may fix such rate at 1.5%;~~
13 ~~—(h) the board of county commissioners of Franklin county, for the~~
14 ~~purposes of paragraph (10) of subsection (b) of K.S.A. 12-187, and~~
15 ~~amendments thereto, may fix such rate at 1.75%;~~
16 ~~—(i) the board of county commissioners of Douglas county, for the~~
17 ~~purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and~~
18 ~~amendments thereto, may fix such rate at 1.25%;~~
19 ~~—(j) the board of county commissioners of Jackson county, for the pur-~~
20 ~~poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,~~
21 ~~may fix such rate at 1.4%;~~
22 ~~—(k) the board of county commissioners of Sedgwick county, for the~~
23 ~~purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and~~
24 ~~amendments thereto, may fix such rate at 2%, or~~
25 ~~—(l) the board of county commissioners of Neosho county, for the pur-~~
26 ~~poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-~~
27 ~~ments thereto, may fix such rate at 1.0% or 1.5%, or~~
28 ~~—(m) the board of county commissioners of Atchison county, for the~~
29 ~~purpose of paragraph (15) of subsection (b) of K.S.A. 12-187, and amend-~~
30 ~~ments thereto, may fix such rate at a percentage which is equal to the sum~~
31 ~~of the rate allowed to be imposed by the board of county commissioners~~
32 ~~of Atchison county on the effective date of this act plus .25%.~~
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 serv-~~
35 ~~ices of the state department of revenue to administer, enforce and collect~~
36 ~~such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and~~
37 ~~amendments thereto, such tax shall be identical in its application, and~~
38 ~~exemptions therefrom, to the Kansas retailers' sales tax act and all laws~~
39 ~~and administrative rules and regulations of the state department of rev-~~
40 ~~enue relating to the Kansas retailers' sales tax shall apply to such local~~
41 ~~sales tax insofar as such laws and rules and regulations may be made~~
42 ~~applicable. The state director of taxation is hereby authorized to admin-~~
43 ~~ister, enforce and collect such local sales taxes and to adopt such rules~~

1 ~~and regulations as may be necessary for the efficient and effective ad-~~
2 ~~ministration and enforcement thereof.~~

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

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

25 ~~—The director of taxation shall provide, upon request by a city or county~~
26 ~~clerk or treasurer or finance officer of any city or county levying a local~~
27 ~~retailers' sales tax, monthly reports identifying each retailer doing busi-~~
28 ~~ness in such city or county or making taxable sales sourced to such city~~
29 ~~or county, setting forth the tax liability and the amount of such tax re-~~
30 ~~mitted by each retailer during the preceding month and identifying each~~
31 ~~business location maintained by the retailer and such retailer's sales or~~
32 ~~use tax registration or account number. Such report shall be made avail-~~
33 ~~able to the clerk or treasurer or finance officer of such city or county~~
34 ~~within a reasonable time after it has been requested from the director of~~
35 ~~taxation. The director of taxation shall be allowed to assess a reasonable~~
36 ~~fee for the issuance of such report. Information received by any city or~~
37 ~~county pursuant to this section shall be confidential, and it shall be un-~~
38 ~~lawful for any officer or employee of such city or county to divulge any~~
39 ~~such information in any manner. Any violation of this paragraph by a city~~
40 ~~or county officer or employee is a class A misdemeanor, and such officer~~
41 ~~or employee shall be dismissed from office. Reports of violations of this~~
42 ~~paragraph shall be investigated by the attorney general. The district at-~~
43 ~~torney or county attorney and the attorney general shall have authority~~

1 ~~to prosecute violations of this paragraph.~~

2 Sec. 3. K.S.A. 2005 Supp. 12-192 is hereby amended to read as fol-
3 lows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
4 (h), all revenue received by the director of taxation from a countywide
5 retailers' sales tax shall be apportioned among the county and each city
6 located in such county in the following manner: (1) One-half of all reve-
7 nue received by the director of taxation shall be apportioned among the
8 county and each city located in such county in the proportion that the
9 total tangible property tax levies made in such county in the preceding
10 year for all funds of each such governmental unit bear to the total of all
11 such levies made in the preceding year, and (2) $\frac{1}{2}$ of all revenue received
12 by the director of taxation from such countywide retailers' sales tax shall
13 be apportioned among the county and each city located in such county,
14 first to the county that portion of the revenue equal to the proportion
15 that the population of the county residing in the unincorporated area of
16 the county bears to the total population of the county, and second to the
17 cities in the proportion that the population of each city bears to the total
18 population of the county, except that no persons residing within the Fort
19 Riley military reservation shall be included in the determination of the
20 population of any city located within Riley county. All revenue appor-
21 tioned to a county shall be paid to its county treasurer and shall be cred-
22 ited to the general fund of the county.

23 (b) (1) As an alternative and in lieu of the apportionment formula
24 provided in subsection (a), all revenue received by the director of taxation
25 from a countywide retailers' sales tax imposed within Johnson county at
26 the rate of .75% or 1% after the effective date of this act may be appor-
27 tioned among the county and each city located in such county in the
28 following manner: (A) The revenue received from the first .5% rate of
29 tax shall be apportioned in the manner prescribed by subsection (a) and
30 (B) the revenue received from the rate of tax exceeding .5% shall be
31 apportioned as follows: (i) One-fourth shall be apportioned among the
32 county and each city located in such county in the proportion that the
33 total tangible property tax levies made in such county in the preceding
34 year for all funds of each such governmental unit bear to the total of all
35 such levies made in the preceding year and (ii) one-fourth shall be ap-
36 portioned among the county and each city located in such county, first to
37 the county that portion of the revenue equal to the proportion that the
38 population of the county residing in the unincorporated area of the county
39 bears to the total population of the county, and second to the cities in the
40 proportion that the population of each city bears to the total population
41 of the county and (iii) one-half shall be retained by the county for its sole
42 use and benefit.

43 (2) In lieu of the apportionment formula provided in subsection (a),

1 all money received by the director of taxation from a countywide sales tax
2 imposed within Montgomery county pursuant to the election held on
3 November 8, 1994, shall be remitted to and shall be retained by the
4 county and expended only for the purpose for which the revenue received
5 from the tax was pledged. All revenue apportioned and paid from the
6 imposition of such tax to the treasurer of any city prior to the effective
7 date of this act shall be remitted to the county treasurer and expended
8 only for the purpose for which the revenue received from the tax was
9 pledged.

10 (c) (1) Except as otherwise provided by paragraph (2) of this subsec-
11 tion, for purposes of subsections (a) and (b), the term “total tangible
12 property tax levies” means the aggregate dollar amount of tax revenue
13 derived from ad valorem tax levies applicable to all tangible property
14 located within each such city or county. The ad valorem property tax levy
15 of any county or city district entity or subdivision shall be included within
16 this term if the levy of any such district entity or subdivision is applicable
17 to all tangible property located within each such city or county.

18 (2) For the purposes of subsections (a) and (b), any ad valorem prop-
19 erty tax levied on property located in a city in Johnson county for the
20 purpose of providing fire protection service in such city shall be included
21 within the term “total tangible property tax levies” for such city regardless
22 of its applicability to all tangible property located within each such city.
23 If the tax is levied by a district which extends across city boundaries, for
24 purposes of this computation, the amount of such levy shall be appor-
25 tioned among each city in which such district extends in the proportion
26 that such tax levied within each city bears to the total tax levied by the
27 district.

28 (d) (1) All revenue received from a countywide retailers’ sales tax
29 imposed pursuant to paragraphs (2), (3)(C), (6), (7), (8), (9), (12) ~~or~~, (14)
30 or (15) of subsection (b) of K.S.A. 12-187, and amendments thereto, shall
31 be remitted to and shall be retained by the county and expended only for
32 the purpose for which the revenue received from the tax was pledged.

33 (2) Except as otherwise provided in paragraph (5) of subsection (b)
34 of K.S.A. 12-187, and amendments thereto, all revenues received from a
35 countywide retailers’ sales tax imposed pursuant to paragraph (5) of sub-
36 section (b) of K.S.A. 12-187, and amendments thereto, shall be remitted
37 to and shall be retained by the county and expended only for the purpose
38 for which the revenue received from the tax was pledged.

39 (e) All revenue apportioned to the several cities of the county shall
40 be paid to the respective treasurers thereof and deposited in the general
41 fund of the city. Whenever the territory of any city is located in two or
42 more counties and any one or more of such counties do not levy a coun-
43 tywide retailers’ sales tax, or whenever such counties do not levy coun-

1 tywide retailers' sales taxes at a uniform rate, the revenue received by
2 such city from the proceeds of the countywide retailers' sales tax, as an
3 alternative to depositing the same in the general fund, may be used for
4 the purpose of reducing the tax levies of such city upon the taxable tan-
5 gible property located within the county levying such countywide retail-
6 ers' sales tax.

7 (f) Prior to March 1 of each year, the secretary of revenue shall advise
8 each county treasurer of the revenue collected in such county from the
9 state retailers' sales tax for the preceding calendar year.

10 (g) Prior to December 31 of each year, the clerk of every county
11 imposing a countywide retailers' sales tax shall provide such information
12 deemed necessary by the secretary of revenue to apportion and remit
13 revenue to the counties and cities pursuant to this section.

14 (h) The provisions of subsections (a) and (b) for the apportionment
15 of countywide retailers' sales tax shall not apply to any revenues received
16 pursuant to a county or countywide retailers' sales tax levied or collected
17 under K.S.A. 74-8929, and amendments thereto. All such revenue col-
18 lected under K.S.A. 74-8929, and amendments thereto, shall be deposited
19 into the redevelopment bond fund established by K.S.A. 74-8927, and
20 amendments thereto, for the period of time set forth in K.S.A. 74-8927,
21 and amendments thereto.

22 Sec. 4. K.S.A. 2005 Supp. 12-187, *as amended by section 1 of 2006*
23 *House Bill No. 2698*, 12-189, *as amended by section 2 of 2006 House*
24 *Bill No. 2698*, and 12-192 are hereby repealed.

25 Sec. 5. This act shall take effect and be in force from and after its
26 publication in the statute book.