

HOUSE BILL No. 2794

By Committee on Taxation

2-1

9 AN ACT concerning sales taxation; relating to city retailers' sales tax; class
10 D cities; amending K.S.A. 2005 Supp. 12-188 and repealing the exist-
11 ing section.
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2005 Supp. 12-188 is hereby amended to read as
15 follows: 12-188. The following classes of cities are hereby established for
16 the purpose of imposing limitations and prohibitions upon the levying of
17 sales and excise taxes or taxes in the nature of an excise upon sales or
18 transfers of personal or real property or the use thereof, or the rendering
19 or furnishing of services by cities as authorized and provided by article
20 12, section 5, of the constitution of the state of Kansas:

21 Class A cities. All cities in the state of Kansas which have the authority
22 to levy and collect excise taxes or taxes in the nature of an excise upon
23 the sales or transfers of personal or real property or the use thereof, or
24 the rendering or furnishing of services by cities.

25 Class B cities. All cities in the state of Kansas which have the authority
26 to levy and collect excise taxes or taxes in the nature of an excise upon
27 the sales or transfers of personal or real property or the use thereof, or
28 the rendering or furnishing of services for the purpose of financing the
29 provision of health care services.

30 Class C cities. All cities in the state of Kansas having a population of
31 more than 290,000 located in a county having a population of more than
32 350,000 which has the authority to levy and collect excise taxes or taxes
33 in the nature of an excise upon the sales or transfers of personal or real
34 property or the use thereof, or the rendering or furnishing of services.

35 Class D cities. All cities in the state of Kansas located in Cowley, Ellis,
36 Ellsworth, Finney, Harper, Johnson, Labette, Lyon, Montgomery, Osage,
37 Reno, Woodson or Wyandotte county or in both Riley and Pottawatomie
38 counties *and the city of Paola*, all of which have the authority to levy and
39 collect excise taxes or taxes in the nature of an excise upon the sales or
40 transfers of personal or real property or the use thereof, or the rendering
41 or furnishing of services.

42 Sec. 2. K.S.A. 2005 Supp. 12-188 is hereby repealed.
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1 Sec. 3. This act shall take effect and be in force from and after its
2 publication in the statute book.