

SENATE BILL No. 429

By Senator Ostmeyer

1-23

9 AN ACT concerning sales taxation; relating to retailers' sales tax in Sher-
10 man county; amending K.S.A. 12-195b and K.S.A. 2005 Supp. 12-187
11 and 12-189 and repealing the existing sections.
12

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

14 Section 1. K.S.A. 2005 Supp. 12-187 is hereby amended to read as
15 follows: 12-187. (a) (1) No city shall impose a retailers' sales tax under
16 the provisions of this act without the governing body of such city having
17 first submitted such proposition to and having received the approval of a
18 majority of the electors of the city voting thereon at an election called
19 and held therefor. The governing body of any city may submit the ques-
20 tion of imposing a retailers' sales tax and the governing body shall be
21 required to submit the question upon submission of a petition signed by
22 electors of such city equal in number to not less than 10% of the electors
23 of such city.

24 (2) The governing body of any class B city located in any county which
25 does not impose a countywide retailers' sales tax pursuant to paragraph
26 (5) of subsection (b) may submit the question of imposing a retailers' sales
27 tax at the rate of .25%, .5%, .75% or 1% and pledging the revenue re-
28 ceived therefrom for the purpose of financing the provision of health care
29 services, as enumerated in the question, to the electors at an election
30 called and held thereon. The tax imposed pursuant to this paragraph shall
31 be deemed to be in addition to the rate limitations prescribed in K.S.A.
32 12-189, and amendments thereto. As used in this paragraph, health care
33 services shall include but not be limited to the following: Local health
34 departments, city, county or district hospitals, city or county nursing
35 homes, preventive health care services including immunizations, prenatal
36 care and the postponement of entry into nursing homes by home health
37 care services, mental health services, indigent health care, physician or
38 health care worker recruitment, health education, emergency medical
39 services, rural health clinics, integration of health care services, home
40 health services and rural health networks.

41 (b) (1) The board of county commissioners of any county may submit
42 the question of imposing a countywide retailers' sales tax to the electors
43 at an election called and held thereon, and any such board shall be re-

1 quired to submit the question upon submission of a petition signed by
2 electors of such county equal in number to not less than 10% of the
3 electors of such county who voted at the last preceding general election
4 for the office of secretary of state, or upon receiving resolutions request-
5 ing such an election passed by not less than $\frac{2}{3}$ of the membership of the
6 governing body of each of one or more cities within such county which
7 contains a population of not less than 25% of the entire population of the
8 county, or upon receiving resolutions requesting such an election passed
9 by $\frac{2}{3}$ of the membership of the governing body of each of one or more
10 taxing subdivisions within such county which levy not less than 25% of
11 the property taxes levied by all taxing subdivisions within the county.

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

28 (3) (A) Except as otherwise provided in this paragraph, the result of
29 the election held on November 8, 1988, on the question submitted by
30 the board of county commissioners of Jackson county for the purpose of
31 increasing its countywide retailers' sales tax by 1% is hereby declared
32 valid, and the revenue received therefrom by the county shall be ex-
33 pended solely for the purpose of financing the Banner Creek reservoir
34 project. The tax imposed pursuant to this paragraph shall take effect on
35 the effective date of this act and shall expire not later than five years after
36 such date.

37 (B) The result of the election held on November 8, 1994, on the
38 question submitted by the board of county commissioners of Ottawa
39 county for the purpose of increasing its countywide retailers' sales tax by
40 1% is hereby declared valid, and the revenue received therefrom by the
41 county shall be expended solely for the purpose of financing the erection,
42 construction and furnishing of a law enforcement center and jail facility.

43 (C) Except as otherwise provided in this paragraph, the result of the

1 election held on November 2, 2004, on the question submitted by the
2 board of county commissioners of Sedgwick county for the purpose of
3 increasing its countywide retailers' sales tax by 1% is hereby declared
4 valid, and the revenue received therefrom by the county shall be used
5 only to pay the costs of: (i) Acquisition of a site and constructing and
6 equipping thereon a new regional events center, associated parking and
7 infrastructure improvements and related appurtenances thereto, to be
8 located in the downtown area of the city of Wichita, Kansas, (the "down-
9 town arena"); (ii) design for the Kansas coliseum complex and construc-
10 tion of improvements to the pavilions; and (iii) establishing an operating
11 and maintenance reserve for the downtown arena and the Kansas col-
12 iseum complex. The tax imposed pursuant to this paragraph shall com-
13 mence on July 1, 2005, and shall terminate not later than 30 months after
14 the commencement thereof.

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

38 (5) The board of county commissioners of any county may submit the
39 question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%
40 or 1% and pledging the revenue received therefrom for the purpose of
41 financing the provision of health care services, as enumerated in the ques-
42 tion, to the electors at an election called and held thereon. Whenever any
43 county imposes a tax pursuant to this paragraph, any tax imposed pursuant

1 to paragraph (2) of subsection (a) by any city located in such county shall
2 expire upon the effective date of the imposition of the countywide tax,
3 and thereafter the state treasurer shall remit to each such city that portion
4 of the countywide tax revenue collected by retailers within such city as
5 certified by the director of taxation. The tax imposed pursuant to this
6 paragraph shall be deemed to be in addition to the rate limitations pre-
7 scribed in K.S.A. 12-189, and amendments thereto. As used in this par-
8 agraph, health care services shall include but not be limited to the follow-
9 ing: Local health departments, city or county hospitals, city or county
10 nursing homes, preventive health care services including immunizations,
11 prenatal care and the postponement of entry into nursing homes by home
12 care services, mental health services, indigent health care, physician or
13 health care worker recruitment, health education, emergency medical
14 services, rural health clinics, integration of health care services, home
15 health services and rural health networks.

16 (6) The board of county commissioners of Allen county may submit
17 the question of imposing a countywide retailers' sales tax at the rate of
18 .5% and pledging the revenue received therefrom for the purpose of
19 financing the costs of operation and construction of a solid waste disposal
20 area or the modification of an existing landfill to comply with federal
21 regulations to the electors at an election called and held thereon. The tax
22 imposed pursuant to this paragraph shall expire upon the payment of all
23 costs incurred in the financing of the project undertaken. Nothing in this
24 paragraph shall be construed to allow the rate of tax imposed by Allen
25 county pursuant to this paragraph to exceed or be imposed at any rate
26 other than the rates prescribed in K.S.A. 12-189 and amendments
27 thereto.

28 (7) The board of county commissioners of Clay, Dickinson and Miami
29 county may submit the question of imposing a countywide retailers' sales
30 tax at the rate of .50% in the case of Clay and Dickinson county and at a
31 rate of up to 1% in the case of Miami county, and pledging the revenue
32 received therefrom for the purpose of financing the costs of roadway
33 construction and improvement to the electors at an election called and
34 held thereon. Except as otherwise provided, the tax imposed pursuant to
35 this paragraph shall expire after five years from the date such tax is first
36 collected. The result of the election held on November 2, 2004, on the
37 question submitted by the board of county commissioners of Miami
38 county for the purpose of extending for an additional five-year period the
39 countywide retailers' sales tax imposed pursuant to this subsection in Mi-
40 ami county is hereby declared valid. The countywide retailers' sales tax
41 imposed pursuant to this subsection in Clay and Miami county may be
42 extended or reenacted for additional five-year periods upon the board of
43 county commissioners of Clay and Miami county submitting such ques-

1 tion to the electors at an election called and held thereon for each addi-
2 tional five-year period as provided by law.

3 (8) The board of county commissioners of Sherman county may sub-
4 mit the question of imposing a countywide retailers' sales tax at the rate
5 of ~~.25%, .5% or .75%~~ 1% and pledging the revenue *received* therefrom
6 for the purpose of financing the costs of ~~the county roads 64 and 65~~
7 ~~construction and improvement project~~ *street and roadway improvements*
8 *to the electors at an election called and held thereon*. The tax imposed
9 pursuant to this paragraph shall expire upon payment of all costs author-
10 ized pursuant to this paragraph in the financing of such project.

11 (9) The board of county commissioners of Cowley, Russell and
12 Woodson county may submit the question of imposing a countywide re-
13 tailers' sales tax at the rate of .5% in the case of Russell and Woodson
14 county and at a rate of up to .25%, in the case of Cowley county and
15 pledging the revenue received therefrom for the purpose of financing
16 economic development initiatives or public infrastructure projects. The
17 tax imposed pursuant to this paragraph shall expire after five years from
18 the date such tax is first collected.

19 (10) The board of county commissioners of Franklin county may sub-
20 mit the question of imposing a countywide retailers' sales tax at the rate
21 of .25% and pledging the revenue received therefrom for the purpose of
22 financing recreational facilities. The tax imposed pursuant to this para-
23 graph shall expire upon payment of all costs authorized in financing such
24 facilities.

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

30 (12) The board of county commissioners of Shawnee county may sub-
31 mit the question of imposing a countywide retailers' sales tax at the rate
32 of .25% and pledging the revenue received therefrom to the city of To-
33 peka for the purpose of financing the costs of rebuilding the Topeka
34 boulevard bridge and other public infrastructure improvements associ-
35 ated with such project to the electors at an election called and held
36 thereon. The tax imposed pursuant to this paragraph shall expire upon
37 payment of all costs authorized in financing such project.

38 (13) The board of county commissioners of Jackson county may sub-
39 mit the question of imposing a countywide retailers' sales tax at a rate of
40 .4% and pledging the revenue received therefrom as follows: 50% of such
41 revenues for the purpose of financing for economic development initia-
42 tives; and 50% of such revenues for the purpose of financing public in-
43 frastructure projects to the electors at an election called and held thereon.

1 The tax imposed pursuant to this paragraph shall expire after seven years
2 from the date such tax is first collected.

3 (14) The board of county commissioners of Neosho county may sub-
4 mit the question of imposing a countywide retailers' sales tax at the rate
5 of .5% and pledging the revenue received therefrom for the purpose of
6 financing the costs of roadway construction and improvement to the elec-
7 tors at an election called and held thereon. The tax imposed pursuant to
8 this paragraph shall expire upon payment of all costs authorized pursuant
9 to this paragraph in the financing of such project.

10 (c) The boards of county commissioners of any two or more contig-
11 uous counties, upon adoption of a joint resolution by such boards, may
12 submit the question of imposing a retailers' sales tax within such counties
13 to the electors of such counties at an election called and held thereon
14 and such boards of any two or more contiguous counties shall be required
15 to submit such question upon submission of a petition in each of such
16 counties, signed by a number of electors of each of such counties where
17 submitted equal in number to not less than 10% of the electors of each
18 of such counties who voted at the last preceding general election for the
19 office of secretary of state, or upon receiving resolutions requesting such
20 an election passed by not less than $\frac{2}{3}$ of the membership of the governing
21 body of each of one or more cities within each of such counties which
22 contains a population of not less than 25% of the entire population of
23 each of such counties, or upon receiving resolutions requesting such an
24 election passed by $\frac{2}{3}$ of the membership of the governing body of each
25 of one or more taxing subdivisions within each of such counties which
26 levy not less than 25% of the property taxes levied by all taxing subdivi-
27 sions within each of such counties.

28 (d) Any city retailers' sales tax in the amount of .5% being levied by
29 a city on July 1, 1990, shall continue in effect until repealed in the manner
30 provided herein for the adoption and approval of such tax or until re-
31 pealed by the adoption of an ordinance so providing. In addition to any
32 city retailers' sales tax being levied by a city on July 1, 1990, any such city
33 may adopt an additional city retailers' sales tax in the amount of .25% or
34 .5%, provided that such additional tax is adopted and approved in the
35 manner provided for the adoption and approval of a city retailers' sales
36 tax. Any countywide retailers' sales tax in the amount of .5% or 1% in
37 effect on July 1, 1990, shall continue in effect until repealed in the manner
38 provided herein for the adoption and approval of such tax.

39 (e) A class D city shall have the same power to levy and collect a city
40 retailers' sales tax that a class A city is authorized to levy and collect and
41 in addition, the governing body of any class D city may submit the ques-
42 tion of imposing an additional city retailers' sales tax in the amount of
43 .125%, .25%, .5% or .75% and pledging the revenue received therefrom

1 for economic development initiatives, strategic planning initiatives or for
2 public infrastructure projects including buildings to the electors at an
3 election called and held thereon. Any additional sales tax imposed pur-
4 suant to this paragraph shall expire no later than five years from the date
5 of imposition thereof, except that any such tax imposed by any class D
6 city after the effective date of this act shall expire no later than 10 years
7 from the date of imposition thereof.

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

24 (g) The sufficiency of the number of signers of any petition filed
25 under this section shall be determined by the county election officer.
26 Every election held under this act shall be conducted by the county elec-
27 tion officer.

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

32 Sec. 2. K.S.A. 2005 Supp. 12-189 is hereby amended to read as fol-
33 lows: 12-189. Except as otherwise provided by paragraph (2) of subsection
34 (a) of K.S.A. 12-187, and amendments thereto, the rate of any class A,
35 class B or class C city retailers' sales tax shall be fixed in the amount of
36 .25%, .5%, .75% or 1% which amount shall be determined by the gov-
37 erning body of the city. Except as otherwise provided by paragraph (2)
38 of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of
39 any class D city retailers' sales tax shall be fixed in the amount of .10%,
40 .25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any
41 countywide retailers' sales tax shall be fixed in an amount of either .25%,
42 .5%, .75% or 1% which amount shall be determined by the board of
43 county commissioners, except that:

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

- 1 amendments thereto, may fix such rate at 1.25%;
- 2 (j) the board of county commissioners of Jackson county, for the pur-
3 poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,
4 may fix such rate at 1.4%;
- 5 (k) the board of county commissioners of Sedgwick county, for the
6 purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and
7 amendments thereto, may fix such rate at 2%; or
- 8 (l) the board of county commissioners of Neosho county, for the pur-
9 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-
10 ments thereto, may fix such rate at 1.0% or 1.5%.

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

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

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

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

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

23 Sec. 3. K.S.A. 12-195b is hereby amended to read as follows: 12-
24 195b. The governing body of any city or county by the appropriate or-
25 dinance or resolution, may authorize the issuance of general obligation
26 bonds to provide for the payment of all or any portion of the cost of any
27 public facilities or improvements for which such city or county is other-
28 wise authorized pursuant to the constitution or laws of this state to issue
29 general obligation bonds. The governing body may pledge revenues re-
30 ceived from countywide or city retailers' sales taxes imposed pursuant to
31 K.S.A. 12-187 et seq., and amendments thereto, for the payment of such
32 bonds. The pledge of revenues received from countywide or city retailers'
33 sales taxes for payment of such bonds shall constitute an irrevocable
34 pledge of the revenues and shall be made a lien on the revenues for the
35 benefit of bondholders. Any bonds issued under this section shall be sub-
36 ject to the following requirements:

37 (a) Before the governing body of any city or county shall issue any
38 general obligation bonds as authorized herein, the governing body shall
39 cause to be prepared a comprehensive feasibility study showing that rev-
40 enues received from a countywide or city retailers' sales tax would be
41 sufficient to retire such bonds.

42 (b) Such bonds shall constitute a general obligation of the city or
43 county payable from the pledged revenue received from countywide or

1 city retailers' sales taxes and if not so paid such bonds shall be payable
2 from ad valorem taxes which for the purpose of paying such bonds may
3 be levied without limit as to rate or amount by the city or county, and
4 shall be printed as provided in K.S.A. 10-112, and amendments thereto.

5 (c) Any bonds issued under the provisions of this section and the
6 interest thereon, shall be exempt from all taxes levied by the state of
7 Kansas or any political or taxing subdivision thereof, except inheritance
8 taxes.

9 (d) All bonds which are to be financed in accordance with the pro-
10 visions of this section shall be subject to any statutory limitation of bonded
11 indebtedness imposed on a city or county unless:

12 (1) The law authorizing the issuance of such bonds specifically ex-
13 cludes such bonds from any statutory limitation of bonded indebtedness;

14 (2) the bonds are excluded from the computation of bonded indebt-
15 edness pursuant to K.S.A. 10-307 or 10-309, and amendments thereto;
16 or

17 (3) the bonds are issued by a class C city or Douglas county *or Sher-*
18 *man county.*

19 (e) In the event the governing body of a city or county proposes to
20 issue such bonds, and the question of issuing bonds as authorized herein
21 has not previously been submitted to and approved by the voters of the
22 city or county such proposition shall be published once each week for two
23 consecutive weeks in its official newspaper. If within 30 days after the
24 last publication of the proposition, a petition is filed with the county elec-
25 tion officer signed by not less than 5% of the electors of the city or county
26 who voted in the last preceding general election of the city or county,
27 then no such bonds shall be issued unless the proposition is submitted to
28 and approved by a majority of the voters of the city or county voting at
29 an election held thereon. Any such elections shall be called and held in
30 accordance with the provisions of K.S.A. 10-120, and amendments
31 thereto, or in accordance with the provisions of the mail ballot election
32 act.

33 Sec. 4. K.S.A. 12-195b and K.S.A. 2005 Supp. 12-187 and 12-189 are
34 hereby repealed.

35 Sec. 5. This act shall take effect and be in force from and after its
36 publication in the Kansas register.