

As Amended by House Committee

Session of 2006

SENATE BILL No. 564

By Committee on Federal and State Affairs

2-14

10 AN ACT concerning sales taxation; relating to **authority for** countywide
11 retailers' sales tax; ~~Saline county in certain counties~~; amending K.S.A.
12 2005 Supp. 12-187, **as amended by section 1 of 2006 House Bill**
13 **No. 2698**, 12-189, **as amended by section 2 of 2006 House Bill**
14 **No. 2698**, and 12-192 and repealing 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 hav-**
21 **ing first submitted such proposition to and having received the**
22 **approval of a majority of the electors of the city voting thereon at**
23 **an election called and held therefor. The governing body of any**
24 **city may submit the question of imposing a retailers' sales tax and**
25 **the governing body shall be required to submit the question upon**
26 **submission of a petition signed by electors of such city equal in**
27 **number 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**
30 **to paragraph (5) of subsection (b) may submit the question of im-**
31 **posing a retailers' sales tax at the rate of .25%, .5%, .75% or 1%**
32 **and pledging the revenue received therefrom for the purpose of**
33 **financing the provision of health care services, as enumerated in**
34 **the question, to the electors at an election called and held thereon.**
35 **The tax imposed pursuant to this paragraph shall be deemed to be**
36 **in addition to the rate limitations prescribed in K.S.A. 12-189, and**
37 **amendments thereto. As used in this paragraph, health care serv-**
38 **ices shall include but not be limited to the following: Local health**
39 **departments, city, county or district hospitals, city or county nurs-**
40 **ing homes, preventive health care services including immuniza-**
41 **tions, prenatal care and the postponement of entry into nursing**
42 **homes by home health care services, mental health services, in-**
43 **digent health care, physician or health care worker recruitment,**

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

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

20 (2) The board of county commissioners of Anderson, Atchison,
21 Barton, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Jeffer-
22 son, Lyon, *Marion*, Montgomery, Neosho, Osage, Ottawa, *Reno*, Ri-
23 ley, Saline, Seward, Sumner, Wabaunsee, Wilson and Wyandotte
24 counties may submit the question of imposing a countywide re-
25 tailers' sales tax and pledging the revenue received therefrom for
26 the purpose of financing the construction or remodeling of a court-
27 house, jail, law enforcement center facility or other county admin-
28 istrative facility, to the electors at an election called and held
29 thereon. The tax imposed pursuant to this paragraph shall expire
30 when sales tax sufficient to pay all of the costs incurred in the
31 financing of such facility has been collected by retailers as deter-
32 mined by the secretary of revenue. Nothing in this paragraph shall
33 be construed to allow the rate of tax imposed by Butler, Chase,
34 Cowley, Lyon, Montgomery, Neosho, Riley, Sumner or Wilson
35 county pursuant to this paragraph to exceed or be imposed at any
36 rate other than the rates prescribed in K.S.A. 12-189, and amend-
37 ments thereto.

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

1 the Banner Creek reservoir project. The tax imposed pursuant to
2 this paragraph shall take effect on the effective date of this act and
3 shall expire not later than five years after such date.

4 (B) The result of the election held on November 8, 1994, on
5 the question submitted by the board of county commissioners of
6 Ottawa county for the purpose of increasing its countywide retail-
7 ers' sales tax by 1% is hereby declared valid, and the revenue re-
8 ceived therefrom by the county shall be expended solely for the
9 purpose of financing the erection, construction and furnishing of
10 a law enforcement center and jail facility.

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

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

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

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

33 (6) The board of county commissioners of Allen county may
34 submit the question of imposing a countywide retailers' sales tax
35 at the rate of .5% and pledging the revenue received therefrom
36 for the purpose of financing the costs of operation and construc-
37 tion of a solid waste disposal area or the modification of an existing
38 landfill to comply with federal regulations to the electors at an
39 election called and held thereon. The tax imposed pursuant to this
40 paragraph shall expire upon the payment of all costs incurred in
41 the financing of the project undertaken. Nothing in this paragraph
42 shall be construed to allow the rate of tax imposed by Allen county
43 pursuant to this paragraph to exceed or be imposed at any rate

1 other than the rates prescribed in K.S.A. 12-189 and amendments
2 thereto.

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

23 (8) The board of county commissioners of Sherman county may
24 submit the question of imposing a countywide retailers' sales tax
25 at the rate of 1% and pledging the revenue received therefrom for
26 the purpose of financing the costs of street and roadway improve-
27 ments to the electors at an election called and held thereon. The
28 tax imposed pursuant to this paragraph shall expire upon payment
29 of all costs authorized pursuant to this paragraph in the financing
30 of such project.

31 (9) The board of county commissioners of Cowley, *Crawford*,
32 Russell and Woodson county may submit the question of imposing
33 a countywide retailers' sales tax at the rate of .5% in the case of
34 *Crawford*, Russell and Woodson county and at a rate of up to .25%,
35 in the case of Cowley county and pledging the revenue received
36 therefrom for the purpose of financing economic development in-
37 itiatives or public infrastructure projects. The tax imposed pursu-
38 ant to this paragraph shall expire after five years from the date
39 such tax is first collected.

40 (10) The board of county commissioners of Franklin county
41 may submit the question of imposing a countywide retailers' sales
42 tax at the rate of .25% and pledging the revenue received there-
43 from for the purpose of financing recreational facilities. The tax

1 **imposed pursuant to this paragraph shall expire upon payment of**
2 **all costs authorized in financing such facilities.**

3 **(11) The board of county commissioners of Douglas county**
4 **may submit the question of imposing a countywide retailers' sales**
5 **tax at the rate of .25% and pledging the revenue received there-**
6 **from for the purposes of preservation, access and management of**
7 **open space, and for industrial and business park related economic**
8 **development.**

9 **(12) The board of county commissioners of Shawnee county**
10 **may submit the question of imposing a countywide retailers' sales**
11 **tax at the rate of .25% and pledging the revenue received there-**
12 **from to the city of Topeka for the purpose of financing the costs**
13 **of rebuilding the Topeka boulevard bridge and other public infra-**
14 **structure improvements associated with such project to the elec-**
15 **tors at an election called and held thereon. The tax imposed pur-**
16 **suant to this paragraph shall expire upon payment of all costs**
17 **authorized in financing such project.**

18 **(13) The board of county commissioners of Jackson county may**
19 **submit the question of imposing a countywide retailers' sales tax**
20 **at a rate of .4% and pledging the revenue received therefrom as**
21 **follows: 50% of such revenues for the purpose of financing for**
22 **economic development initiatives; and 50% of such revenues for**
23 **the purpose of financing public infrastructure projects to the elec-**
24 **tors at an election called and held thereon. The tax imposed pur-**
25 **suant to this paragraph shall expire after seven years from the date**
26 **such tax is first collected.**

27 **(14) The board of county commissioners of Neosho county may**
28 **submit the question of imposing a countywide retailers' sales tax**
29 **at the rate of .5% and pledging the revenue received therefrom**
30 **for the purpose of financing the costs of roadway construction and**
31 **improvement to the electors at an election called and held thereon.**
32 **The tax imposed pursuant to this paragraph shall expire upon pay-**
33 **ment of all costs authorized pursuant to this paragraph in the fi-**
34 **naning of such project.**

35 *(15) The board of county commissioners of Saline county may submit*
36 *the question of imposing a countywide retailers' sales tax at the rate of*
37 *up to .5% and pledging the revenue received therefrom for the purpose*
38 *of financing the costs of construction and operation of an expo center to*
39 *the electors at an election called and held thereon. The tax imposed pur-*
40 *suant to this paragraph shall expire after five years from the date such*
41 *tax is first collected.*

42 *(16) The board of county commissioners of Harvey county may sub-*
43 *mit the question of imposing a countywide retailers' sales tax at the rate*

1 of 1.0% and pledging the revenue received therefrom for the purpose of
2 financing the costs of property tax relief, economic development initiatives
3 and public infrastructure improvements to the electors at an election
4 called and held thereon.

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

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

37 (e) A class D city shall have the same power to levy and collect
38 a city retailers' sales tax that a class A city is authorized to levy and
39 collect and in addition, the governing body of any class D city may
40 submit the question of imposing an additional city retailers' sales
41 tax in the amount of .125%, .25%, .5% or .75% and pledging the
42 revenue received therefrom for economic development initiatives,
43 strategic planning initiatives or for public infrastructure projects

1 including buildings to the electors at an election called and held
2 thereon. Any additional sales tax imposed pursuant to this para-
3 graph shall expire no later than five years from the date of impo-
4 sition thereof, except that any such tax imposed by any class D city
5 after the effective date of this act shall expire no later than 10 years
6 from the date of imposition thereof.

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

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

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

34 Sec. 2. K.S.A. 2005 Supp. 12-189, as amended by section 2 of
35 2006 House Bill No. 2698, is hereby amended to read as follows:
36 12-189. Except as otherwise provided by paragraph (2) of subsec-
37 tion (a) of K.S.A. 12-187, and amendments thereto, the rate of any
38 class A, class B or class C city retailers' sales tax shall be fixed in
39 the amount of .25%, .5%, .75% or 1% which amount shall be de-
40 termined by the governing body of the city. Except as otherwise
41 provided by paragraph (2) of subsection (a) of K.S.A. 12-187, and
42 amendments thereto, the rate of any class D city retailers' sales tax
43 shall be fixed in the amount of .10%, .25%, .5%, .75%, 1%, 1.125%,

1 1.25%, 1.5% or 1.75%. The rate of any countywide retailers' sales
2 tax shall be fixed in an amount of either .25%, .5%, .75% or 1%
3 which amount shall be determined by the board of county com-
4 missioners, except that:

5 (a) The board of county commissioners of Wabaunsee county,
6 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-
7 187, and amendments thereto, may fix such rate at 1.25%; the
8 board of county commissioners of Osage *or Reno* county, for the
9 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and
10 amendments thereto, may fix such rate at 1.25% or 1.5%; the board
11 of county commissioners of Cherokee, Crawford, Ford, Saline,
12 Seward or Wyandotte county, for the purposes of paragraph (2) of
13 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix
14 such rate at 1.5%, the board of county commissioners of Atchison
15 county, for the purposes of paragraph (2) of subsection (b) of K.S.A.
16 12-187, and amendments thereto, may fix such rate at 1.5% or
17 1.75% ~~and~~; the board of county commissioners of Anderson, Bar-
18 ton, Jefferson or Ottawa county, for the purposes of paragraph (2)
19 of subsection (b) of K.S.A. 12-187, and amendments thereto, may
20 fix such rate at 2%; *and the board of county commissioners of Marion*
21 *county, for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-*
22 *187, and amendments thereto, may fix such rate at 2.5%;*

23 (b) the board of county commissioners of Jackson county, for
24 the purposes of paragraph (3) of subsection (b) of K.S.A. 12-187,
25 and amendments thereto, may fix such rate at 2%;

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

29 (d) the board of county commissioners of any county for the
30 purposes of paragraph (5) of subsection (b) of K.S.A. 12-187, and
31 amendments thereto, may fix such rate at a percentage which is
32 equal to the sum of the rate allowed to be imposed by a board of
33 county commissioners on the effective date of this act plus .25%,
34 .5%, .75% or 1%, as the case requires;

35 (e) the board of county commissioners of Dickinson county, for
36 the purposes of paragraph (7) of subsection (b) of K.S.A. 12-187,
37 and amendments thereto, may fix such rate at 1.5%, and the board
38 of county commissioners of Miami county, for the purposes of par-
39 agraph (7) of subsection (b) of K.S.A. 12-187, and amendments
40 thereto, may fix such rate at 1.25%, 1.5%, 1.75% or 2%;

41 (f) the board of county commissioners of Sherman county, for
42 the purposes of paragraph (8) of subsection (b) of K.S.A. 12-187,
43 and amendments thereto, may fix such rate at 2.25%;

1 (g) the board of county commissioners of *Crawford or Russell*
2 county for the purposes of paragraph (9) of subsection (b) of K.S.A.
3 12-187, and amendments thereto, may fix such rate at 1.5%;

4 (h) the board of county commissioners of Franklin county, for
5 the purposes of paragraph (10) of subsection (b) of K.S.A. 12-187,
6 and amendments thereto, may fix such rate at 1.75%;

7 (i) the board of county commissioners of Douglas county, for
8 the purposes of paragraph (11) of subsection (b) of K.S.A. 12-187,
9 and amendments thereto, may fix such rate at 1.25%;

10 (j) the board of county commissioners of Jackson county, for
11 the purposes of subsection (b)(13) of K.S.A. 12-187 and amend-
12 ments thereto, may fix such rate at 1.4%;

13 (k) the board of county commissioners of Sedgwick county, for
14 the purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-
15 187, and amendments thereto, may fix such rate at 2%; ~~or~~

16 (l) the board of county commissioners of Neosho county, for
17 the purposes of paragraph (14) of subsection (b) of K.S.A. 12-187,
18 and amendments thereto, may fix such rate at 1.0% or 1.5%;

19 (m) *the board of county commissioners of Saline county, for the pur-*
20 *poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-*
21 *ments thereto, may fix such rate at up to 1.5%; or*

22 (n) *the board of county commissioners of Harvey county, for the pur-*
23 *poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-*
24 *ments thereto, may fix such rate at 2.0%.*

25 **Any county or city levying a retailers' sales tax is hereby prohib-**
26 **ited from administering or collecting such tax locally, but shall**
27 **utilize the services of the state department of revenue to admin-**
28 **ister, enforce and collect such tax. Except as otherwise specifically**
29 **provided in K.S.A. 12-189a, and amendments thereto, such tax**
30 **shall be identical in its application, and exemptions therefrom, to**
31 **the Kansas retailers' sales tax act and all laws and administrative**
32 **rules and regulations of the state department of revenue relating**
33 **to the Kansas retailers' sales tax shall apply to such local sales tax**
34 **insofar as such laws and rules and regulations may be made ap-**
35 **plicable. The state director of taxation is hereby authorized to ad-**
36 **minister, enforce and collect such local sales taxes and to adopt**
37 **such rules and regulations as may be necessary for the efficient**
38 **and effective administration and enforcement thereof.**

39 **Upon receipt of a certified copy of an ordinance or resolution**
40 **authorizing the levy of a local retailers' sales tax, the director of**
41 **taxation shall cause such taxes to be collected within or without**
42 **the boundaries of such taxing subdivision at the same time and in**
43 **the same manner provided for the collection of the state retailers'**

1 sales tax. Such copy shall be submitted to the director of taxation
2 within 30 days after adoption of any such ordinance or resolution.
3 All moneys collected by the director of taxation under the provi-
4 sions of this section shall be credited to a county and city retailers'
5 sales tax fund which fund is hereby established in the state treas-
6 ury. Any refund due on any county or city retailers' sales tax col-
7 lected pursuant to this act shall be paid out of the sales tax refund
8 fund and reimbursed by the director of taxation from collections
9 of local retailers' sales tax revenue. Except for local retailers' sales
10 tax revenue required to be deposited in the redevelopment bond
11 fund established under K.S.A. 74-8927, and amendments thereto,
12 all local retailers' sales tax revenue collected within any county or
13 city pursuant to this act shall be apportioned and remitted at least
14 quarterly by the state treasurer, on instruction from the director
15 of taxation, to the treasurer of such county or city.

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

20 The director of taxation shall provide, upon request by a city or
21 county clerk or treasurer or finance officer of any city or county
22 levying a local retailers' sales tax, monthly reports identifying each
23 retailer doing business in such city or county or making taxable
24 sales sourced to such city or county, setting forth the tax liability
25 and the amount of such tax remitted by each retailer during the
26 preceding month and identifying each business location main-
27 tained by the retailer and such retailer's sales or use tax registra-
28 tion or account number. Such report shall be made available to
29 the clerk or treasurer or finance officer of such city or county
30 within a reasonable time after it has been requested from the di-
31 rector of taxation. The director of taxation shall be allowed to as-
32 sess a reasonable fee for the issuance of such report. Information
33 received by any city or county pursuant to this section shall be
34 confidential, and it shall be unlawful for any officer or employee
35 of such city or county to divulge any such information in any man-
36 ner. Any violation of this paragraph by a city or county officer or
37 employee is a class A misdemeanor, and such officer or employee
38 shall be dismissed from office. Reports of violations of this para-
39 graph shall be investigated by the attorney general. The district
40 attorney or county attorney and the attorney general shall have
41 authority to prosecute violations of this paragraph.

42 Section 1. K.S.A. 2005 Supp. 12-187 is hereby amended to read as
43 follows: 12-187. (a) (1) No city shall impose a retailers' sales tax under

1 ~~the provisions of this act without the governing body of such city having~~
2 ~~first submitted such proposition to and having received the approval of a~~
3 ~~majority of the electors of the city voting thereon at an election called~~
4 ~~and held therefor. The governing body of any city may submit the ques-~~
5 ~~tion of imposing a retailers' sales tax and the governing body shall be~~
6 ~~required to submit the question upon submission of a petition signed by~~
7 ~~electors of such city equal in number to not less than 10% of the electors~~
8 ~~of such city.~~

9 ~~—(2) The governing body of any class B city located in any county which~~
10 ~~does not impose a countywide retailers' sales tax pursuant to paragraph~~
11 ~~(5) of subsection (b) may submit the question of imposing a retailers' sales~~
12 ~~tax at the rate of .25%, .5%, .75% or 1% and pledging the revenue rece-~~
13 ~~ived therefrom for the purpose of financing the provision of health care~~
14 ~~services, as enumerated in the question, to the electors at an election~~
15 ~~called and held thereon. The tax imposed pursuant to this paragraph shall~~
16 ~~be deemed to be in addition to the rate limitations prescribed in K.S.A.~~
17 ~~12-180, and amendments thereto. As used in this paragraph, health care~~
18 ~~services shall include but not be limited to the following: Local health~~
19 ~~departments, city, county or district hospitals, city or county nursing~~
20 ~~homes, preventive health care services including immunizations, prenatal~~
21 ~~care and the postponement of entry into nursing homes by home health~~
22 ~~care services, mental health services, indigent health care, physician or~~
23 ~~health care worker recruitment, health education, emergency medical~~
24 ~~services, rural health clinics, integration of health care services, home~~
25 ~~health services and rural health networks.~~

26 ~~—(b) (1) The board of county commissioners of any county may submit~~
27 ~~the question of imposing a countywide retailers' sales tax to the electors~~
28 ~~at an election called and held thereon, and any such board shall be re-~~
29 ~~quired to submit the question upon submission of a petition signed by~~
30 ~~electors of such county equal in number to not less than 10% of the~~
31 ~~electors of such county who voted at the last preceding general election~~
32 ~~for the office of secretary of state, or upon receiving resolutions request-~~
33 ~~ing such an election passed by not less than 2/3 of the membership of the~~
34 ~~governing body of each of one or more cities within such county which~~
35 ~~contains a population of not less than 25% of the entire population of the~~
36 ~~county, or upon receiving resolutions requesting such an election passed~~
37 ~~by 2/3 of the membership of the governing body of each of one or more~~
38 ~~taxing subdivisions within such county which levy not less than 25% of~~
39 ~~the property taxes levied by all taxing subdivisions within the county.~~

40 ~~—(2) The board of county commissioners of Anderson, Atchison, Bar-~~
41 ~~ton, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Jefferson, Lyon,~~
42 ~~Montgomery, Neosho, Osage, Ottawa, Riley, Saline, Seward, Summer,~~
43 ~~Wabaunsee, Wilson and Wyandotte counties may submit the question of~~

~~1 imposing a countywide retailers' sales tax and pledging the revenue re-~~
~~2 ceived therefrom for the purpose of financing the construction or re-~~
~~3 modeling of a courthouse, jail, law enforcement center facility or other~~
~~4 county administrative facility, to the electors at an election called and~~
~~5 held thereon. The tax imposed pursuant to this paragraph shall expire~~
~~6 when sales tax sufficient to pay all of the costs incurred in the financing~~
~~7 of such facility has been collected by retailers as determined by the sec-~~
~~8 retary of revenue. Nothing in this paragraph shall be construed to allow~~
~~9 the rate of tax imposed by Butler, Chase, Cowley, Lyon, Montgomery,~~
~~10 Neosho, Riley, Sumner or Wilson county pursuant to this paragraph to~~
~~11 exceed or be imposed at any rate other than the rates prescribed in K.S.A.~~
~~12 12-189, and amendments thereto.~~

~~13 (3) (A) Except as otherwise provided in this paragraph, the result of~~
~~14 the election held on November 8, 1988, on the question submitted by~~
~~15 the board of county commissioners of Jackson county for the purpose of~~
~~16 increasing its countywide retailers' sales tax by 1% is hereby declared~~
~~17 valid, and the revenue received therefrom by the county shall be ex-~~
~~18 pended solely for the purpose of financing the Banner Creek reservoir~~
~~19 project. The tax imposed pursuant to this paragraph shall take effect on~~
~~20 the effective date of this act and shall expire not later than five years after~~
~~21 such date.~~

~~22 (B) The result of the election held on November 8, 1994, on the~~
~~23 question submitted by the board of county commissioners of Ottawa~~
~~24 county for the purpose of increasing its countywide retailers' sales tax by~~
~~25 1% is hereby declared valid, and the revenue received therefrom by the~~
~~26 county shall be expended solely for the purpose of financing the erection,~~
~~27 construction and furnishing of a law enforcement center and jail facility.~~

~~28 (C) Except as otherwise provided in this paragraph, the result of the~~
~~29 election held on November 2, 2004, on the question submitted by the~~
~~30 board of county commissioners of Sedgwick 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 used~~
~~33 only to pay the costs of: (i) Acquisition of a site and constructing and~~
~~34 equipping thereon a new regional events center, associated parking and~~
~~35 infrastructure improvements and related appurtenances thereto, to be~~
~~36 located in the downtown area of the city of Wichita, Kansas, (the "down-~~
~~37 town arena"); (ii) design for the Kansas coliseum complex and construc-~~
~~38 tion of improvements to the pavilions; and (iii) establishing an operating~~
~~39 and maintenance reserve for the downtown arena and the Kansas coli-~~
~~40 seum complex. The tax imposed pursuant to this paragraph shall com-~~
~~41 mence on July 1, 2005, and shall terminate not later than 30 months after~~
~~42 the commencement thereof.~~

~~43 (4) The board of county commissioners of Finney and Ford counties~~

1 ~~may submit the question of imposing a countywide retailers' sales tax at~~
2 ~~the rate of .25% and pledging the revenue received therefrom for the~~
3 ~~purpose of financing all or any portion of the cost to be paid by Finney~~
4 ~~or Ford county for construction of highway projects identified as system~~
5 ~~enhancements under the provisions of paragraph (5) of subsection (b) of~~
6 ~~K.S.A. 68-2314, and amendments thereto, to the electors at an election~~
7 ~~called and held thereon. Such election shall be called and held in the~~
8 ~~manner provided by the general bond law. The tax imposed pursuant to~~
9 ~~this paragraph shall expire upon the payment of all costs authorized pur-~~
10 ~~suant to this paragraph in the financing of such highway projects. Nothing~~
11 ~~in this paragraph shall be construed to allow the rate of tax imposed by~~
12 ~~Finney or Ford county pursuant to this paragraph to exceed the maximum~~
13 ~~rate prescribed in K.S.A. 12-189, and amendments thereto. If any funds~~
14 ~~remain upon the payment of all costs authorized pursuant to this para-~~
15 ~~graph in the financing of such highway projects in Finney county, the~~
16 ~~state treasurer shall remit such funds to the treasurer of Finney county~~
17 ~~and upon receipt of such moneys shall be deposited to the credit of the~~
18 ~~county road and bridge fund. If any funds remain upon the payment of~~
19 ~~all costs authorized pursuant to this paragraph in the financing of such~~
20 ~~highway projects in Ford county, the state treasurer shall remit such funds~~
21 ~~to the treasurer of Ford county and upon receipt of such moneys shall~~
22 ~~be deposited to the credit of the county road and bridge fund.~~
23 ~~—(5)—The board of county commissioners of any county may submit the~~
24 ~~question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%~~
25 ~~or 1% and pledging the revenue received therefrom for the purpose of~~
26 ~~financing the provision of health care services, as enumerated in the ques-~~
27 ~~tion, to the electors at an election called and held thereon. Whenever any~~
28 ~~county imposes a tax pursuant to this paragraph, any tax imposed pursuant~~
29 ~~to paragraph (2) of subsection (a) by any city located in such county shall~~
30 ~~expire upon the effective date of the imposition of the countywide tax,~~
31 ~~and thereafter the state treasurer shall remit to each such city that portion~~
32 ~~of the countywide tax revenue collected by retailers within such city as~~
33 ~~certified by the director of taxation. The tax imposed pursuant to this~~
34 ~~paragraph shall be deemed to be in addition to the rate limitations pre-~~
35 ~~scribed in K.S.A. 12-189, and amendments thereto. As used in this par-~~
36 ~~agraph, health care services shall include but not be limited to the follow-~~
37 ~~ing: Local health departments, city or county hospitals, city or county~~
38 ~~nursing homes, preventive health care services including immunizations,~~
39 ~~prenatal care and the postponement of entry into nursing homes by home~~
40 ~~care services, mental health services, indigent health care, physician or~~
41 ~~health care worker recruitment, health education, emergency medical~~
42 ~~services, rural health clinics, integration of health care services, home~~
43 ~~health services and rural health networks.~~

1 ~~—(6) The board of county commissioners of Allen county may submit~~
2 ~~the question of imposing a countywide retailers' sales tax at the rate of~~
3 ~~.5% and pledging the revenue received therefrom for the purpose of~~
4 ~~financing the costs of operation and construction of a solid waste disposal~~
5 ~~area or the modification of an existing landfill to comply with federal~~
6 ~~regulations to the electors at an election called and held thereon. The tax~~
7 ~~imposed pursuant to this paragraph shall expire upon the payment of all~~
8 ~~costs incurred in the financing of the project undertaken. Nothing in this~~
9 ~~paragraph shall be construed to allow the rate of tax imposed by Allen~~
10 ~~county pursuant to this paragraph to exceed or be imposed at any rate~~
11 ~~other than the rates prescribed in K.S.A. 12-189 and amendments~~
12 ~~thereto.~~

13 ~~—(7) The board of county commissioners of Clay, Dickinson and Miami~~
14 ~~county may submit the question of imposing a countywide retailers' sales~~
15 ~~tax at the rate of .50% in the case of Clay and Dickinson county and at a~~
16 ~~rate of up to 1% in the case of Miami county, and pledging the revenue~~
17 ~~received therefrom for the purpose of financing the costs of roadway~~
18 ~~construction and improvement to the electors at an election called and~~
19 ~~held thereon. Except as otherwise provided, the tax imposed pursuant to~~
20 ~~this paragraph shall expire after five years from the date such tax is first~~
21 ~~collected. The result of the election held on November 2, 2004, on the~~
22 ~~question submitted by the board of county commissioners of Miami~~
23 ~~county for the purpose of extending for an additional five-year period the~~
24 ~~countywide retailers' sales tax imposed pursuant to this subsection in Mi-~~
25 ~~ami county is hereby declared valid. The countywide retailers' sales tax~~
26 ~~imposed pursuant to this subsection in Clay and Miami county may be~~
27 ~~extended or reenacted for additional five-year periods upon the board of~~
28 ~~county commissioners of Clay and Miami county submitting such ques-~~
29 ~~tion to the electors at an election called and held thereon for each addi-~~
30 ~~tional five-year period as provided by law.~~

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

38 ~~—(9) The board of county commissioners of Cowley, Russell and~~
39 ~~Woodson county may submit the question of imposing a countywide re-~~
40 ~~tailers' sales tax at the rate of .5% in the case of Russell and Woodson~~
41 ~~county and at a rate of up to .25%, in the case of Cowley county and~~
42 ~~pledging the revenue received therefrom for the purpose of financing~~
43 ~~economic development initiatives or public infrastructure projects. The~~

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

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

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

14 ~~—(12) The board of county commissioners of Shawnee county may sub-~~
15 ~~mit the question of imposing a countywide retailers' sales tax at the rate~~
16 ~~of .25% and pledging the revenue received therefrom to the city of To-~~
17 ~~peka for the purpose of financing the costs of rebuilding the Topeka~~
18 ~~boulevard bridge and other public infrastructure improvements associ-~~
19 ~~ated with such project to the electors at an election called and held~~
20 ~~thereon. The tax imposed pursuant to this paragraph shall expire upon~~
21 ~~payment of all costs authorized in financing such project.~~

22 ~~—(13) The board of county commissioners of Jackson county may sub-~~
23 ~~mit the question of imposing a countywide retailers' sales tax at a rate of~~
24 ~~.4% and pledging the revenue received therefrom as follows: 50% of such~~
25 ~~revenues for the purpose of financing for economic development initia-~~
26 ~~tives, and 50% of such revenues for the purpose of financing public in-~~
27 ~~frastructure projects to the electors at an election called and held thereon.~~
28 ~~The tax imposed pursuant to this paragraph shall expire after seven years~~
29 ~~from the date such tax is first collected.~~

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

37 ~~—(15) The board of county commissioners of Saline county may submit~~
38 ~~the question of imposing a countywide retailers' sales tax at the rate of~~
39 ~~up to .5% and pledging the revenue received therefrom for the purpose~~
40 ~~of financing the costs of construction and operation of an expo center to~~
41 ~~the electors at an election called and held thereon. The tax imposed pur-~~
42 ~~suant to this paragraph shall expire after five years from the date such~~
43 ~~tax is first collected.~~

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

19 ~~—(d) Any city retailers' sales tax in the amount of .5% being levied by~~
20 ~~a city on July 1, 1990, shall continue in effect until repealed in the manner~~
21 ~~provided herein for the adoption and approval of such tax or until re-~~
22 ~~pealed by the adoption of an ordinance so providing. In addition to any~~
23 ~~city retailers' sales tax being levied by a city on July 1, 1990, any such city~~
24 ~~may adopt an additional city retailers' sales tax in the amount of .25% or~~
25 ~~.5%, provided that such additional tax is adopted and approved in the~~
26 ~~manner provided for the adoption and approval of a city retailers' sales~~
27 ~~tax. Any countywide retailers' sales tax in the amount of .5% or 1% in~~
28 ~~effect on July 1, 1990, shall continue in effect until repealed in the manner~~
29 ~~provided herein for the adoption and approval of such tax.~~

30 ~~—(e) A class D city shall have the same power to levy and collect a city~~
31 ~~retailers' sales tax that a class A city is authorized to levy and collect and~~
32 ~~in addition, the governing body of any class D city may submit the ques-~~
33 ~~tion of imposing an additional city retailers' sales tax in the amount of~~
34 ~~.125%, .25%, .5% or .75% and pledging the revenue received therefrom~~
35 ~~for economic development initiatives, strategic planning initiatives or for~~
36 ~~public infrastructure projects including buildings to the electors at an~~
37 ~~election called and held thereon. Any additional sales tax imposed pur-~~
38 ~~suant to this paragraph shall expire no later than five years from the date~~
39 ~~of imposition thereof, except that any such tax imposed by any class D~~
40 ~~city after the effective date of this act shall expire no later than 10 years~~
41 ~~from the date of imposition thereof.~~

42 ~~—(f) Any city or county proposing to adopt a retailers' sales tax shall~~
43 ~~give notice of its intention to submit such proposition for approval by the~~

1 ~~electors in the manner required by K.S.A. 10-120, and amendments~~
2 ~~thereto. The notices shall state the time of the election and the rate and~~
3 ~~effective date of the proposed tax. If a majority of the electors voting~~
4 ~~thereon at such election fail to approve the proposition, such proposition~~
5 ~~may be resubmitted under the conditions and in the manner provided in~~
6 ~~this act for submission of the proposition. If a majority of the electors~~
7 ~~voting thereon at such election shall approve the levying of such tax, the~~
8 ~~governing body of any such city or county shall provide by ordinance or~~
9 ~~resolution, as the case may be, for the levy of the tax. Any repeal of such~~
10 ~~tax or any reduction or increase in the rate thereof, within the limits~~
11 ~~prescribed by K.S.A. 12-189, and amendments thereto, shall be accom-~~
12 ~~plished in the manner provided herein for the adoption and approval of~~
13 ~~such tax except that the repeal of any such city retailers' sales tax may be~~
14 ~~accomplished by the adoption of an ordinance so providing.~~

15 ~~—(g) The sufficiency of the number of signers of any petition filed~~
16 ~~under this section shall be determined by the county election officer.~~
17 ~~Every election held under this act shall be conducted by the county elec-~~
18 ~~tion officer.~~

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

23 ~~—Sec. 2. K.S.A. 2005 Supp. 12-189 is hereby amended to read as fol-~~
24 ~~lows: 12-189. Except as otherwise provided by paragraph (2) of subsection~~
25 ~~(a) of K.S.A. 12-187, and amendments thereto, the rate of any class A,~~
26 ~~class B or class C city retailers' sales tax shall be fixed in the amount of~~
27 ~~.25%, .5%, .75% or 1% which amount shall be determined by the gov-~~
28 ~~erning body of the city. Except as otherwise provided by paragraph (2)~~
29 ~~of subsection (a) of K.S.A. 12-187, and amendments thereto, the rate of~~
30 ~~any class D city retailers' sales tax shall be fixed in the amount of .10%,~~
31 ~~.25%, .5%, .75%, 1%, 1.125%, 1.25%, 1.5% or 1.75%. The rate of any~~
32 ~~countywide retailers' sales tax shall be fixed in an amount of either .25%,~~
33 ~~.5%, .75% or 1% which amount shall be determined by the board of~~
34 ~~county commissioners, except that:~~

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

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

1 ~~ments thereto, may fix such rate at 1.0% or 1.5%; or~~
2 ~~—(m) the board of county commissioners of Saline county, for the pur-~~
3 ~~poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-~~
4 ~~ments thereto, may fix such rate at up to 1.5%.~~
5 ~~—Any county or city levying a retailers' sales tax is hereby prohibited~~
6 ~~from administering or collecting such tax locally, but shall utilize the serv-~~
7 ~~ices of the state department of revenue to administer, enforce and collect~~
8 ~~such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and~~
9 ~~amendments thereto, such tax shall be identical in its application, and~~
10 ~~exemptions therefrom, to the Kansas retailers' sales tax act and all laws~~
11 ~~and administrative rules and regulations of the state department of rev-~~
12 ~~enue relating to the Kansas retailers' sales tax shall apply to such local~~
13 ~~sales tax insofar as such laws and rules and regulations may be made~~
14 ~~applicable. The state director of taxation is hereby authorized to admin-~~
15 ~~ister, enforce and collect such local sales taxes and to adopt such rules~~
16 ~~and regulations as may be necessary for the efficient and effective ad-~~
17 ~~ministration and enforcement thereof.~~
18 ~~—Upon receipt of a certified copy of an ordinance or resolution author-~~
19 ~~izing the levy of a local retailers' sales tax, the director of taxation shall~~
20 ~~cause such taxes to be collected within or without the boundaries of such~~
21 ~~taxing subdivision at the same time and in the same manner provided for~~
22 ~~the collection of the state retailers' sales tax. Such copy shall be submitted~~
23 ~~to the director of taxation within 30 days after adoption of any such or-~~
24 ~~dinance or resolution. All moneys collected by the director of taxation~~
25 ~~under the provisions of this section shall be credited to a county and city~~
26 ~~retailers' sales tax fund which fund is hereby established in the state treas-~~
27 ~~ury. Any refund due on any county or city retailers' sales tax collected~~
28 ~~pursuant to this act shall be paid out of the sales tax refund fund and~~
29 ~~reimbursed by the director of taxation from collections of local retailers'~~
30 ~~sales tax revenue. Except for local retailers' sales tax revenue required to~~
31 ~~be deposited in the redevelopment bond fund established under K.S.A.~~
32 ~~74-8927, and amendments thereto, all local retailers' sales tax revenue~~
33 ~~collected within any county or city pursuant to this act shall be appor-~~
34 ~~tioned and remitted at least quarterly by the state treasurer, on instruction~~
35 ~~from the director of taxation, to the treasurer of such county or city.~~
36 ~~—Revenue that is received from the imposition of a local retailers' sales~~
37 ~~tax which exceeds the amount of revenue required to pay the costs of a~~
38 ~~special project for which such revenue was pledged shall be credited to~~
39 ~~the city or county general fund, as the case requires.~~
40 ~~—The director of taxation shall provide, upon request by a city or county~~
41 ~~clerk or treasurer or finance officer of any city or county levying a local~~
42 ~~retailers' sales tax, monthly reports identifying each retailer doing busi-~~
43 ~~ness in such city or county or making taxable sales sourced to such city~~

~~1 or county, setting forth the tax liability and the amount of such tax re-
2 mitted by each retailer during the preceding month and identifying each
3 business location maintained by the retailer and such retailer's sales or
4 use tax registration or account number. Such report shall be made avail-
5 able to the clerk or treasurer or finance officer of such city or county
6 within a reasonable time after it has been requested from the director of
7 taxation. The director of taxation shall be allowed to assess a reasonable
8 fee for the issuance of such report. Information received by any city or
9 county pursuant to this section shall be confidential, and it shall be un-
10 lawful for any officer or employee of such city or county to divulge any
11 such information in any manner. Any violation of this paragraph by a city
12 or county officer or employee is a class A misdemeanor, and such officer
13 or employee shall be dismissed from office. Reports of violations of this
14 paragraph shall be investigated by the attorney general. The district at-
15 torney or county attorney and the attorney general shall have authority
16 to prosecute violations of this paragraph.~~

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

38 (b) (1) As an alternative and in lieu of the apportionment formula
39 provided in subsection (a), all revenue received by the director of taxation
40 from a countywide retailers' sales tax imposed within Johnson county at
41 the rate of .75% or 1% after the effective date of this act may be appor-
42 tioned among the county and each city located in such county in the
43 following manner: (A) The revenue received from the first .5% rate of

1 tax shall be apportioned in the manner prescribed by subsection (a) and
2 (B) the revenue received from the rate of tax exceeding .5% shall be
3 apportioned as follows: (i) One-fourth shall be apportioned among the
4 county and each city located in such county in the proportion that the
5 total tangible property tax levies made in such county in the preceding
6 year for all funds of each such governmental unit bear to the total of all
7 such levies made in the preceding year and (ii) one-fourth shall be ap-
8 portioned among the county and each city located in such county, first to
9 the county that portion of the revenue equal to the proportion that the
10 population of the county residing in the unincorporated area of the county
11 bears to the total population of the county, and second to the cities in the
12 proportion that the population of each city bears to the total population
13 of the county and (iii) one-half shall be retained by the county for its sole
14 use and benefit.

15 (2) In lieu of the apportionment formula provided in subsection (a),
16 all money received by the director of taxation from a countywide sales tax
17 imposed within Montgomery county pursuant to the election held on
18 November 8, 1994, shall be remitted to and shall be retained by the
19 county and expended only for the purpose for which the revenue received
20 from the tax was pledged. All revenue apportioned and paid from the
21 imposition of such tax to the treasurer of any city prior to the effective
22 date of this act shall be remitted to the county treasurer and expended
23 only for the purpose for which the revenue received from the tax was
24 pledged.

25 (c) (1) Except as otherwise provided by paragraph (2) of this subsec-
26 tion, for purposes of subsections (a) and (b), the term “total tangible
27 property tax levies” means the aggregate dollar amount of tax revenue
28 derived from ad valorem tax levies applicable to all tangible property
29 located within each such city or county. The ad valorem property tax levy
30 of any county or city district entity or subdivision shall be included within
31 this term if the levy of any such district entity or subdivision is applicable
32 to all tangible property located within each such city or county.

33 (2) For the purposes of subsections (a) and (b), any ad valorem prop-
34 erty tax levied on property located in a city in Johnson county for the
35 purpose of providing fire protection service in such city shall be included
36 within the term “total tangible property tax levies” for such city regardless
37 of its applicability to all tangible property located within each such city.
38 If the tax is levied by a district which extends across city boundaries, for
39 purposes of this computation, the amount of such levy shall be appor-
40 tioned among each city in which such district extends in the proportion
41 that such tax levied within each city bears to the total tax levied by the
42 district.

43 (d) (1) All revenue received from a countywide retailers’ sales tax

1 imposed pursuant to paragraphs (2), (3)(C), (6), (7), (8), (9), (12) ~~or~~, (14)
2 ~~or~~ (15) **or (16)** of subsection (b) of K.S.A. 12-187, and amendments
3 thereto, shall be remitted to and shall be retained by the county and
4 expended only for the purpose for which the revenue received from the
5 tax was pledged.

6 (2) Except as otherwise provided in paragraph (5) of subsection (b)
7 of K.S.A. 12-187, and amendments thereto, all revenues received from a
8 countywide retailers' sales tax imposed pursuant to paragraph (5) of sub-
9 section (b) of K.S.A. 12-187, and amendments thereto, shall be remitted
10 to and shall be retained by the county and expended only for the purpose
11 for which the revenue received from the tax was pledged.

12 (e) All revenue apportioned to the several cities of the county shall
13 be paid to the respective treasurers thereof and deposited in the general
14 fund of the city. Whenever the territory of any city is located in two or
15 more counties and any one or more of such counties do not levy a coun-
16 tywide retailers' sales tax, or whenever such counties do not levy coun-
17 tywide retailers' sales taxes at a uniform rate, the revenue received by
18 such city from the proceeds of the countywide retailers' sales tax, as an
19 alternative to depositing the same in the general fund, may be used for
20 the purpose of reducing the tax levies of such city upon the taxable tan-
21 gible property located within the county levying such countywide retail-
22 ers' sales tax.

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

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

30 (h) The provisions of subsections (a) and (b) for the apportionment
31 of countywide retailers' sales tax shall not apply to any revenues received
32 pursuant to a county or countywide retailers' sales tax levied or collected
33 under K.S.A. 74-8929, and amendments thereto. All such revenue col-
34 lected under K.S.A. 74-8929, and amendments thereto, shall be deposited
35 into the redevelopment bond fund established by K.S.A. 74-8927, and
36 amendments thereto, for the period of time set forth in K.S.A. 74-8927,
37 and amendments thereto.

38 Sec. 4. K.S.A. 2005 Supp. 12-187, **as amended by section 1 of**
39 **2006 House Bill No. 2698**, 12-189, **as amended by section 2 of 2006**
40 **House Bill No. 2698**, and 12-192 are hereby repealed.

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