

SENATE BILL No. 133

By Committee on Ways and Means

1-28

9 AN ACT concerning the Kansas sports hall of fame; relating to funding
10 therefor.

11

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

13 Section 1. (a) In addition to any other excise tax imposed by law,
14 there is hereby imposed for the purpose of providing funds for the Kansas
15 sports hall of fame a surcharge of \$1 added to the sale price of each ticket
16 which is sold for a designated baseball, men's varsity basketball and foot-
17 ball intercollegiate athletic event or contest and a designated volleyball,
18 softball and women's varsity basketball intercollegiate athletic event or
19 contest which is sponsored by a postsecondary educational institution.
20 Annually, on or before August 1, every postsecondary educational insti-
21 tution shall designate such varsity intercollegiate athletic events or con-
22 tests at which to collect such surcharge. In the case of a season ticket, the
23 surcharge imposed by this section shall be computed on the basis of \$1
24 for the season ticket. Each activity card or ticket, which is issued to stu-
25 dents of a postsecondary educational institution upon paying a nonop-
26 tional activity fee charged and collected by the institution and which pro-
27 vides admission to activities or events in addition to intercollegiate athletic
28 events or contests, is exempt from the surcharge imposed by this section.

29 (b) The surcharge collected shall be disbursed by each of the insti-
30 tutions to the Kansas sports hall of fame surcharge fund semiannually,
31 with one disbursement of all funds collected between July 1 and Decem-
32 ber 31, to be made on or before the following January 15, and one dis-
33 bursement of all funds collected between January 1 and June 30, to be
34 made on or before the following July 15. Each institution shall determine
35 its policy concerning the withholding of sales tax, and shall indicate on a
36 report form provided by the board, whether sales tax has been withheld.

37 (c) There is hereby established in the state treasury the Kansas sports
38 hall of fame surcharge fund. If the surcharge established in subsection
39 (a) is not paid to the Kansas sports hall of fame surcharge fund on January
40 15 or July 15, the Kansas sports hall of fame board shall notify the chief
41 executive officer of the Kansas board of regents. The chief executive of-
42 ficer shall determine the amount of money which should have been paid
43 to the fund by such intercollegiate athletic events or contests for each

1 postsecondary educational institution for the time period for which the
2 surcharge was not paid. Such amount shall be certified to the director of
3 accounts and reports on or before February 1 or August 1. Upon receipt
4 of each such certification, the director of accounts and reports shall trans-
5 fer the amount certified from the specified general fees fund, community
6 college operating grant, the municipal university operating grant or any
7 other state general fund account of each postsecondary institution into
8 the Kansas sports hall of fame surcharge fund. As part of the certification,
9 the chief executive officer shall designate the appropriate state general
10 fund account. All moneys in the Kansas sports hall of fame surcharge
11 fund shall be paid to the Kansas sports hall of fame.

12 (d) “Postsecondary educational institution” means Kansas state uni-
13 versity, the university of Kansas, Wichita state university, Emporia state
14 university, Fort Hays state university, Pittsburg state university, Wash-
15 burn university and any community college.

16 Sec. 2. (a) In addition to any other excise tax imposed by law, there
17 is hereby imposed for the purpose of providing funds for the Kansas
18 sports hall of fame a surcharge of \$1 added to the sale price of each ticket
19 which is sold for state championship high school men’s and women’s
20 basketball and football. Annually, on or before August 1, the state board
21 of education shall designate men’s and women’s basketball and football
22 state championship athletic events or contests to collect such surcharge.
23 In the case of a season ticket, the surcharge imposed by this section shall
24 be computed on the basis of \$1 for the season ticket. Each activity card
25 or ticket, which is issued to students of a high school upon paying a
26 nonoptional activity fee charged and collected by the high school and
27 which provides admission to activities or events in addition to high school
28 athletic events or contests, is exempt from the surcharge imposed by this
29 section.

30 (b) The surcharge collected shall be disbursed by each high school
31 to the Kansas sports hall of fame surcharge fund within 30 days of the
32 designated state championship athletic event or contest. Each high school
33 shall determine its policy concerning the withholding of sales tax, and
34 shall indicate on a report form provided by the board, whether sales tax
35 has been withheld.

36 (c) If the surcharge established in subsection (a) is not paid to the
37 Kansas sports hall of fame surcharge fund on January 15 or July 15, the
38 Kansas sports hall of fame board shall notify the commissioner of edu-
39 cation. The commissioner of education shall determine the amount of
40 money which should have been paid to the fund by designating men’s
41 and women’s basketball and football state championship athletic events
42 or contests for the time period for which the surcharge was not paid. Such
43 amount as determined by the commissioner of education shall be with-

1 held from the next scheduled payment of general state aid to the school
2 district in which the high school is located that has failed to remit the
3 surcharge established in subsection (a). Upon receipt of each such cer-
4 tification, the director of accounts and reports shall transfer the amount
5 certified from the specified general fees fund or any other state general
6 fund account of each high school into appropriate state general fund ac-
7 count of the department of education to the Kansas sports hall of fame
8 surcharge fund. As part of the certification, the commissioner of educa-
9 tion shall designate the appropriate state general fund account. All mon-
10 eys from the Kansas sports hall of fame surcharge fund shall be paid to
11 the Kansas sports hall of fame.

12 Sec. 3. Any person who purchases a ticket to which the surcharge is
13 applied pursuant to section 1 or 2, and amendments thereto, may redeem
14 such ticket for one free admission to the Kansas sports hall of fame.

15 Sec. 4. This act shall take effect and be in force from and after its
16 publication in the statute book.