

SENATE BILL No. 99

By Committee on Assessment and Taxation

1-26

9 AN ACT concerning sales taxation; relating to countywide retailers' sales
10 tax in Lyon county; amending K.S.A. 2008 Supp. 12-187 and 12-189
11 and repealing the existing sections.
12

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

14 Section 1. K.S.A. 2008 Supp. 12-187 is hereby amended to read as
15 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
16 provisions of this act without the governing body of such city having first
17 submitted such proposition to and having received the approval of a ma-
18 jority of the electors of the city voting thereon at an election called and
19 held therefor. The governing body of any city may submit the question
20 of imposing a retailers' sales tax and the governing body shall be required
21 to submit the question upon submission of a petition signed by electors
22 of such city equal in number to not less than 10% of the electors of such
23 city.

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

38 (2) The board of county commissioners of Anderson, Atchison, Bar-
39 ton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Franklin,
40 Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho, Osage, Ot-
41 tawa, Reno, Riley, Saline, Seward, Sumner, Wabaunsee, Wilson and Wy-
42 andotte counties may submit the question of imposing a countywide re-
43 tailers' sales tax and pledging the revenue received therefrom for the

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

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

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

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

42 (D) *Except as otherwise provided in this paragraph, the result of the*
43 *election held on August 5, 2008, on the question submitted by the board*

1 *of county commissioners of Lyon county for the purpose of increasing its*
2 *countywide retailers' sales tax by 1% is hereby declared valid, and the*
3 *revenue received therefrom by the county shall be expended for the pur-*
4 *poses of ad valorem tax reduction and capital outlay. The tax imposed*
5 *pursuant to this paragraph shall take effect on the first day of the next*
6 *calendar quarter providing for a 60-day notice to retailers of such tax, and*
7 *shall terminate not later than five years after the commencement thereof.*

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

31 (5) The board of county commissioners of any county may submit the
32 question of imposing a retailers' sales tax at the rate of .25%, .5%, .75%
33 or 1% and pledging the revenue received therefrom for the purpose of
34 financing the provision of health care services, as enumerated in the ques-
35 tion, to the electors at an election called and held thereon. Whenever any
36 county imposes a tax pursuant to this paragraph, any tax imposed pursuant
37 to paragraph (2) of subsection (a) by any city located in such county shall
38 expire upon the effective date of the imposition of the countywide tax,
39 and thereafter the state treasurer shall remit to each such city that portion
40 of the countywide tax revenue collected by retailers within such city as
41 certified by the director of taxation. The tax imposed pursuant to this
42 paragraph shall be deemed to be in addition to the rate limitations pre-
43 scribed in K.S.A. 12-189, and amendments thereto. As used in this par-

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

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

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

39 (8) The board of county commissioners of Sherman county may sub-
40 mit the question of imposing a countywide retailers' sales tax at the rate
41 of 1% and pledging the revenue received therefrom for the purpose of
42 financing the costs of street and roadway improvements to the electors
43 at an election called and held thereon. The tax imposed pursuant to this

1 paragraph shall expire upon payment of all costs authorized pursuant to
2 this paragraph in the financing of such project.

3 (9) The board of county commissioners of Cowley, Crawford, Russell
4 and Woodson county may submit the question of imposing a countywide
5 retailers' sales tax at the rate of .5% in the case of Crawford, Russell and
6 Woodson county and at a rate of up to .25%, in the case of Cowley county
7 and pledging the revenue received therefrom for the purpose of financing
8 economic development initiatives or public infrastructure projects. The
9 tax imposed pursuant to this paragraph shall expire after five years from
10 the date such tax is first collected.

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

17 (11) The board of county commissioners of Douglas county may sub-
18 mit the question of imposing a countywide retailers' sales tax at the rate
19 of .25% and pledging the revenue received therefrom for the purposes
20 of preservation, access and management of open space, and for industrial
21 and business park related economic development.

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

30 (13) The board of county commissioners of Jackson county may sub-
31 mit the question of imposing a countywide retailers' sales tax at a rate of
32 .4% and pledging the revenue received therefrom as follows: 50% of such
33 revenues for the purpose of financing for economic development initia-
34 tives; and 50% of such revenues for the purpose of financing public in-
35 frastructure projects to the electors at an election called and held thereon.
36 The tax imposed pursuant to this paragraph shall expire after seven years
37 from the date such tax is first collected.

38 (14) The board of county commissioners of Neosho county may sub-
39 mit the question of imposing a countywide retailers' sales tax at the rate
40 of .5% and pledging the revenue received therefrom for the purpose of
41 financing the costs of roadway construction and improvement to the elec-
42 tors at an election called and held thereon. The tax imposed pursuant to
43 this paragraph shall expire upon payment of all costs authorized pursuant

1 to this paragraph in the financing of such project.

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

9 (16) The board of county commissioners of Harvey county may sub-
10 mit the question of imposing a countywide retailers' sales tax at the rate
11 of 1.0% and pledging the revenue received therefrom for the purpose of
12 financing the costs of property tax relief, economic development initia-
13 tives and public infrastructure improvements to the electors at an election
14 called and held thereon.

15 (17) The board of county commissioners of Atchison county may sub-
16 mit the question of imposing a countywide retailers' sales tax at the rate
17 of .25% and pledging the revenue received therefrom for the purpose of
18 financing the costs of construction and maintenance of sports and rec-
19 reational facilities to the electors at an election called and held thereon.
20 The tax imposed pursuant to this paragraph shall expire upon payment
21 of all costs authorized in financing such facilities.

22 (18) The board of county commissioners of Wabaunsee county may
23 submit the question of imposing a countywide retailers' sales tax at the
24 rate of .5% and pledging the revenue received therefrom for the purpose
25 of financing the costs of bridge and roadway construction and improve-
26 ment to the electors at an election called and held thereon. The tax im-
27 posed pursuant to this paragraph shall expire after 15 years from the date
28 such tax is first collected.

29 (19) The board of county commissioners of Jefferson county may sub-
30 mit the question of imposing a countywide retailers' sales tax at the rate
31 of 1% and pledging the revenue received therefrom for the purpose of
32 financing the costs of roadway construction and improvement to the elec-
33 tors at an election called and held thereon. The tax imposed pursuant to
34 this paragraph shall expire after six years from the date such tax is first
35 collected. The countywide retailers' sales tax imposed pursuant to this
36 paragraph may be extended or reenacted for additional six-year periods
37 upon the board of county commissioners of Jefferson county submitting
38 such question to the electors at an election called and held thereon for
39 each additional six-year period as provided by law.

40 (20) The board of county commissioners of Riley county may submit
41 the question of imposing a countywide retailers' sales tax at the rate of
42 up to 1% and pledging the revenue received therefrom for the purpose
43 of financing the costs of bridge and roadway construction and improve-

1 ment to the electors at an election called and held thereon. The tax im-
2 posed pursuant to this paragraph shall expire after five years from the
3 date such tax is first collected.

4 (21) The board of county commissioners of Johnson county may sub-
5 mit the question of imposing a countywide retailers' sales tax at the rate
6 of .25% and pledging the revenue received therefrom for the purpose of
7 financing the construction and operation costs of public safety projects,
8 including, but not limited to, a jail, detention center, sheriff's resource
9 center, crime lab or other county administrative or operational facility
10 dedicated to public safety, to the electors at an election called and held
11 thereon. The tax imposed pursuant to this paragraph shall expire after 10
12 years from the date such tax is first collected. The countywide retailers'
13 sales tax imposed pursuant to this subsection may be extended or reen-
14 acted for additional periods not exceeding 10 years upon the board of
15 county commissioners of Johnson county submitting such question to the
16 electors at an election called and held thereon for each additional ten-
17 year period as provided by law.

18 (22) The board of county commissioners of Wilson county may sub-
19 mit the question of imposing a countywide retailers' sales tax at the rate
20 of up to 1% and pledging the revenue received therefrom for the purpose
21 of financing the costs of roadway construction and improvements to fed-
22 eral highways, the development of a new industrial park and other public
23 infrastructure improvements to the electors at an election called and held
24 thereon. The tax imposed pursuant to this paragraph shall expire upon
25 payment of all costs authorized pursuant to this paragraph in the financing
26 of such project or projects.

27 (23) The board of county commissioners of Butler county may submit
28 the question of imposing a countywide retailers' sales tax at the rate of
29 either .25%, .5%, .75% or 1% and pledging the revenue received there-
30 from for the purpose of financing the costs of public safety capital projects
31 or bridge and roadway construction projects, or both, to the electors at
32 an election called and held thereon. The tax imposed pursuant to this
33 paragraph shall expire upon payment of all costs authorized in financing
34 such projects.

35 (24) The board of county commissioners of Barton county may sub-
36 mit the question of imposing a countywide retailers' sales tax at the rate
37 of up to .5% and pledging the revenue received therefrom for the purpose
38 of financing the costs of roadway and bridge construction and improve-
39 ment and infrastructure development and improvement to the electors
40 at an election called and held thereon. The tax imposed pursuant to this
41 paragraph shall expire after 10 years from the date such tax is first
42 collected.

43 (25) The board of county commissioners of Jefferson county may sub-

1 mit the question of imposing a countywide retailers' sales tax at the rate
2 of .25% and pledging the revenue received therefrom for the purpose of
3 financing the costs of the county's obligation as participating employer to
4 make employer contributions and other required contributions to the
5 Kansas public employees retirement system for eligible employees of the
6 county who are members of the Kansas police and firemen's retirement
7 system, to the electors at an election called and held thereon. The tax
8 imposed pursuant to this paragraph shall expire upon payment of all costs
9 authorized in financing such purpose.

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 being levied by a city prior to July 1,
29 2006, shall continue in effect until repealed in the manner provided
30 herein for the adoption and approval of such tax or until repealed by the
31 adoption of an ordinance for such repeal. Any countywide retailers' sales
32 tax in the amount of .5% or 1% in effect on July 1, 1990, shall continue
33 in effect until repealed in the manner provided herein for the adoption
34 and approval of such tax.

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

1 governing body of any such city or county shall provide by ordinance or
2 resolution, as the case may be, for the levy of the tax. Any repeal of such
3 tax or any reduction or increase in the rate thereof, within the limits
4 prescribed by K.S.A. 12-189, and amendments thereto, shall be accom-
5 plished in the manner provided herein for the adoption and approval of
6 such tax except that the repeal of any such city retailers' sales tax may be
7 accomplished by the adoption of an ordinance so providing.

8 (f) The sufficiency of the number of signers of any petition filed un-
9 der this section shall be determined by the county election officer. Every
10 election held under this act shall be conducted by the county election
11 officer.

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

16 Sec. 2. K.S.A. 2008 Supp. 12-189 is hereby amended to read as fol-
17 lows: 12-189. The rate of any city retailers' sales tax shall be fixed in
18 increments of .05% and in an amount not to exceed 2% for general pur-
19 poses and not to exceed 1% for special purposes which shall be deter-
20 mined by the governing body of the city. For any retailers' sales tax im-
21 posed by a city for special purposes, such city shall specify the purposes
22 for which such tax is imposed. All such special purpose retailers' sales
23 taxes imposed by a city shall expire after 10 years from the date such tax
24 is first collected. The rate of any countywide retailers' sales tax shall be
25 fixed in an amount of either .25%, .5%, .75% or 1% which amount shall
26 be determined by the board of county commissioners, except that:

27 (a) The board of county commissioners of Wabaunsee county, for the
28 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-
29 ments thereto, may fix such rate at 1.25%; the board of county commis-
30 sioners of Osage or Reno county, for the purposes of paragraph (2) of
31 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
32 rate at 1.25% or 1.5%; the board of county commissioners of Cherokee,
33 Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes
34 of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments
35 thereto, may fix such rate at 1.5%, the board of county commissioners of
36 Atchison county, for the purposes of paragraph (2) of subsection (b) of
37 K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5% or
38 1.75%; the board of county commissioners of Anderson, Barton, Jefferson
39 or Ottawa county, for the purposes of paragraph (2) of subsection (b) of
40 K.S.A. 12-187, and amendments thereto, may fix such rate at 2%; the
41 board of county commissioners of Marion county, for the purposes of
42 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments
43 thereto, may fix such rate at 2.5%; the board of county commissioners of

1 Franklin, Linn and Miami counties, for the purposes of paragraph (2) of
2 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
3 rate at a percentage which is equal to the sum of the rate allowed to be
4 imposed by the respective board of county commissioners on July 1, 2007,
5 plus up to 1.0%; and the board of county commissioners of Brown county,
6 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and
7 amendments thereto, may fix such rate at up to 2%;

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

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

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

20 (e) the board of county commissioners of Dickinson county, for the
21 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-
22 ments thereto, may fix such rate at 1.5%, and the board of county com-
23 missioners of Miami county, for the purposes of paragraph (7) of subsec-
24 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at
25 1.25%, 1.5%, 1.75% or 2%;

26 (f) the board of county commissioners of Sherman county, for the
27 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-
28 ments thereto, may fix such rate at 2.25%;

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

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

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

38 (j) the board of county commissioners of Jackson county, for the pur-
39 poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,
40 may fix such rate at 1.4%;

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

- 1 (l) the board of county commissioners of Neosho county, for the pur-
2 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-
3 ments thereto, may fix such rate at 1.0% or 1.5%;
- 4 (m) the board of county commissioners of Saline county, for the pur-
5 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-
6 ments thereto, may fix such rate at up to 1.5%;
- 7 (n) the board of county commissioners of Harvey county, for the pur-
8 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-
9 ments thereto, may fix such rate at 2.0%;
- 10 (o) the board of county commissioners of Atchison county, for the
11 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and amend-
12 ments thereto, may fix such rate at a percentage which is equal to the
13 sum of the rate allowed to be imposed by the board of county commis-
14 sioners of Atchison county on the effective date of this act plus .25%;
- 15 (p) the board of county commissioners of Wabaunsee county, for the
16 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-
17 ments thereto, may fix such rate at a percentage which is equal to the
18 sum of the rate allowed to be imposed by the board of county commis-
19 sioners of Wabaunsee county on July 1, 2007, plus .5%;
- 20 (q) the board of county commissioners of Jefferson county, for the
21 purpose of paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187,
22 and amendments thereto, may fix such rate at 2.25%;
- 23 (r) the board of county commissioners of Riley county, for the pur-
24 pose of paragraph (20) of subsection (b) of K.S.A. 12-187, and amend-
25 ments thereto, may fix such rate at a percentage which is equal to the
26 sum of the rate allowed to be imposed by the board of county commis-
27 sioners of Riley county on July 1, 2007, plus up to 1%;
- 28 (s) the board of county commissioners of Johnson county for the pur-
29 poses of paragraph (21) of subsection (b) of K.S.A. 12-187, and amend-
30 ments thereto, may fix such rate at a percentage which is equal to the
31 sum of the rate allowed to be imposed by the board of county commis-
32 sioners of Johnson county on July 1, 2007, plus .25%;
- 33 (t) the board of county commissioners of Wilson county for the pur-
34 poses of paragraph (22) of subsection (b) of K.S.A. 12-187, and amend-
35 ments thereto, may fix such rate at up to 2%;
- 36 (u) the board of county commissioners of Butler county for the pur-
37 poses of paragraph (23) of subsection (b) of K.S.A. 12-187, and amend-
38 ments thereto, may fix such rate at a percentage which is equal to the
39 sum of the rate otherwise allowed pursuant to this section, plus .25%,
40 .5%, .75% or 1%; ~~and~~
- 41 (v) the board of county commissioners of Barton county, for the pur-
42 poses of paragraph (24) of subsection (b) of K.S.A. 12-187, and amend-
43 ments thereto, may fix such rate at up to 1.5%; *and*

1 (w) *the board of county commissioners of Lyon county, for the pur-*
2 *poses of paragraph (3)(D) of subsection (b) of K.S.A. 12-187, and amend-*
3 *ments thereto, may fix such rate at 1.5%.*

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

17 Upon receipt of a certified copy of an ordinance or resolution author-
18 izing the levy of a local retailers' sales tax, the director of taxation shall
19 cause such taxes to be collected within or without the boundaries of such
20 taxing subdivision at the same time and in the same manner provided for
21 the collection of the state retailers' sales tax. Such copy shall be submitted
22 to the director of taxation within 30 days after adoption of any such or-
23 dinance or resolution. All moneys collected by the director of taxation
24 under the provisions of this section shall be credited to a county and city
25 retailers' sales tax fund which fund is hereby established in the state treas-
26 ury, except that all moneys collected by the director of taxation pursuant
27 to the authority granted in paragraph (22) of subsection (b) of K.S.A. 12-
28 187, and amendments thereto, shall be credited to the Wilson county
29 capital improvements fund. Any refund due on any county or city retailers'
30 sales tax collected pursuant to this act shall be paid out of the sales tax
31 refund fund and reimbursed by the director of taxation from collections
32 of local retailers' sales tax revenue. Except for local retailers' sales tax
33 revenue required to be deposited in the redevelopment bond fund es-
34 tablished under K.S.A. 74-8927, and amendments thereto, all local re-
35 tailers' sales tax revenue collected within any county or city pursuant to
36 this act shall be apportioned and remitted at least quarterly by the state
37 treasurer, on instruction from the director of taxation, to the treasurer of
38 such county or city.

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

43 The director of taxation shall provide, upon request by a city or county

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

20 Sec. 3. K.S.A. 2008 Supp. 12-187 and 12-189 are hereby repealed.

21 Sec. 4. This act shall take effect and be in force from and after its
22 publication in the Kansas register.