

HOUSE BILL No. 2725

By Committee on Taxation

3-2

9 AN ACT concerning sales taxation; relating to countywide retailers' sales
10 tax; Pottawatomie county; amending K.S.A. 2009 Supp. 12-187, 12-
11 189 and 12-192 and repealing the existing sections.
12

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

14 Section 1. K.S.A. 2009 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, *Pottawatomie*, Reno, Riley, Saline, Seward, Sumner, Wabaunsee,
42 Wilson and Wyandotte counties may submit the question of imposing a
43 countywide retailers' sales tax and pledging the revenue received there-

1 from for the purpose of financing the construction or remodeling of a
2 courthouse, jail, law enforcement center facility or other county admin-
3 istrative facility, to the electors at an election called and held thereon.
4 The tax imposed pursuant to this paragraph shall expire when sales tax
5 sufficient to pay all of the costs incurred in the financing of such facility
6 has been collected by retailers as determined by the secretary of revenue.
7 Nothing in this paragraph shall be construed to allow the rate of tax
8 imposed by Butler, Chase, Cowley, Lyon, Montgomery, Neosho, Riley,
9 Sumner or Wilson county pursuant to this paragraph to exceed or be
10 imposed at any rate other than the rates prescribed in K.S.A. 12-189, and
11 amendments 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 terminate not later than five years after
6 the commencement thereof.

7 (E) Except as otherwise provided in this paragraph, the result of the
8 election held on August 5, 2008, on the question submitted by the board
9 of county commissioners of Rawlins county for the purpose of increasing
10 its countywide retailers' sales tax by .75% is hereby declared valid, and
11 the revenue received therefrom by the county shall be expended for the
12 purposes of financing the costs of a swimming pool. The tax imposed
13 pursuant to this paragraph shall terminate not later than 15 years after
14 the commencement thereof or upon payment of all costs authorized pur-
15 suant to this paragraph in the financing of such project.

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

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

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

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

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

1 county commissioners of Clay and Miami county submitting such ques-
2 tion to the electors at an election called and held thereon for each addi-
3 tional five-year period as provided by law.

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

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

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

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

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

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

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

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

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

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

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

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

37 (19) The board of county commissioners of Jefferson county may sub-
38 mit the question of imposing a countywide retailers' sales tax at the rate
39 of 1% and pledging the revenue received therefrom for the purpose of
40 financing the costs of roadway construction and improvement to the elec-
41 tors at an election called and held thereon. The tax imposed pursuant to
42 this paragraph shall expire after six years from the date such tax is first
43 collected. The countywide retailers' sales tax imposed pursuant to this

1 paragraph may be extended or reenacted for additional six-year periods
2 upon the board of county commissioners of Jefferson county submitting
3 such question to the electors at an election called and held thereon for
4 each additional six-year period as provided by law.

5 (20) The board of county commissioners of Riley county may submit
6 the question of imposing a countywide retailers' sales tax at the rate of
7 up to 1% and pledging the revenue received therefrom for the purpose
8 of financing the costs of bridge and roadway construction and improve-
9 ment to the electors at an election called and held thereon. The tax im-
10 posed pursuant to this paragraph shall expire after five years from the
11 date such tax is first collected.

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

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

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

43 (24) The board of county commissioners of Barton county may sub-

1 mit the question of imposing a countywide retailers' sales tax at the rate
2 of up to .5% and pledging the revenue received therefrom for the purpose
3 of financing the costs of roadway and bridge construction and improve-
4 ment and infrastructure development and improvement to the electors
5 at an election called and held thereon. The tax imposed pursuant to this
6 paragraph shall expire after 10 years from the date such tax is first
7 collected.

8 (25) The board of county commissioners of Jefferson county may sub-
9 mit the question of imposing a countywide retailers' sales tax at the rate
10 of .25% and pledging the revenue received therefrom for the purpose of
11 financing the costs of the county's obligation as participating employer to
12 make employer contributions and other required contributions to the
13 Kansas public employees retirement system for eligible employees of the
14 county who are members of the Kansas police and firemen's retirement
15 system, to the electors at an election called and held thereon. The tax
16 imposed pursuant to this paragraph shall expire upon payment of all costs
17 authorized in financing such purpose.

18 (26) *The board of county commissioners of Pottawatomie county may*
19 *submit the question of imposing a countywide retailers' sales tax at the*
20 *rate of up to .5% and pledging the revenue received therefrom for the*
21 *purpose of financing the costs of public infrastructure improvements to*
22 *the electors at an election called and held thereon. The tax imposed pur-*
23 *suant to this paragraph shall expire upon payment of all costs authorized*
24 *in financing such project or projects.*

25 (c) The boards of county commissioners of any two or more contig-
26 uous counties, upon adoption of a joint resolution by such boards, may
27 submit the question of imposing a retailers' sales tax within such counties
28 to the electors of such counties at an election called and held thereon
29 and such boards of any two or more contiguous counties shall be required
30 to submit such question upon submission of a petition in each of such
31 counties, signed by a number of electors of each of such counties where
32 submitted equal in number to not less than 10% of the electors of each
33 of such counties who voted at the last preceding general election for the
34 office of secretary of state, or upon receiving resolutions requesting such
35 an election passed by not less than $\frac{2}{3}$ of the membership of the governing
36 body of each of one or more cities within each of such counties which
37 contains a population of not less than 25% of the entire population of
38 each of such counties, or upon receiving resolutions requesting such an
39 election passed by $\frac{2}{3}$ of the membership of the governing body of each
40 of one or more taxing subdivisions within each of such counties which
41 levy not less than 25% of the property taxes levied by all taxing subdivi-
42 sions within each of such counties.

43 (d) Any city retailers' sales tax being levied by a city prior to July 1,

1 2006, shall continue in effect until repealed in the manner provided
2 herein for the adoption and approval of such tax or until repealed by the
3 adoption of an ordinance for such repeal. Any countywide retailers' sales
4 tax in the amount of .5% or 1% in effect on July 1, 1990, shall continue
5 in effect until repealed in the manner provided herein for the adoption
6 and approval of such tax.

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

23 (f) The sufficiency of the number of signers of any petition filed un-
24 der this section shall be determined by the county election officer. Every
25 election held under this act shall be conducted by the county election
26 officer.

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

31 Sec. 2. K.S.A. 2009 Supp. 12-189 is hereby amended to read as fol-
32 lows: 12-189. The rate of any city retailers' sales tax shall be fixed in
33 increments of .05% and in an amount not to exceed 2% for general pur-
34 poses and not to exceed 1% for special purposes which shall be deter-
35 mined by the governing body of the city. For any retailers' sales tax im-
36 posed by a city for special purposes, such city shall specify the purposes
37 for which such tax is imposed. All such special purpose retailers' sales
38 taxes imposed by a city shall expire after 10 years from the date such tax
39 is first collected. The rate of any countywide retailers' sales tax shall be
40 fixed in an amount of either .25%, .5%, .75% or 1% which amount shall
41 be determined by the board of county commissioners, except that:

42 (a) The board of county commissioners of Wabaunsee county, for the
43 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and amend-

1 ments thereto, may fix such rate at 1.25%; the board of county commis-
2 sioners of Osage or Reno county, for the purposes of paragraph (2) of
3 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
4 rate at 1.25% or 1.5%; the board of county commissioners of Cherokee,
5 Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes
6 of paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments
7 thereto, may fix such rate at 1.5%, the board of county commissioners of
8 Atchison county, for the purposes of paragraph (2) of subsection (b) of
9 K.S.A. 12-187, and amendments thereto, may fix such rate at 1.5% or
10 1.75%; the board of county commissioners of Anderson, Barton, Jefferson
11 or Ottawa county, for the purposes of paragraph (2) of subsection (b) of
12 K.S.A. 12-187, and amendments thereto, may fix such rate at 2%; the
13 board of county commissioners of Marion county, for the purposes of
14 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments
15 thereto, may fix such rate at 2.5%; the board of county commissioners of
16 Franklin, Linn and Miami counties, for the purposes of paragraph (2) of
17 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such
18 rate at a percentage which is equal to the sum of the rate allowed to be
19 imposed by the respective board of county commissioners on July 1, 2007,
20 plus up to 1.0%; ~~and~~ the board of county commissioners of Brown county,
21 for the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and
22 amendments thereto, may fix such rate at up to 2%; *and the board of*
23 *county commissioners of Pottawatomie county, for the purposes of para-*
24 *graph (2) of subsection (b) of K.S.A. 12-187, and amendments thereto,*
25 *may fix such rate at up to 1.5%;*

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

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

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

38 (e) the board of county commissioners of Dickinson county, for the
39 purposes of paragraph (7) of subsection (b) of K.S.A. 12-187, and amend-
40 ments thereto, may fix such rate at 1.5%, and the board of county com-
41 missioners of Miami county, for the purposes of paragraph (7) of subsec-
42 tion (b) of K.S.A. 12-187, and amendments thereto, may fix such rate at
43 1.25%, 1.5%, 1.75% or 2%;

- 1 (f) the board of county commissioners of Sherman county, for the
2 purposes of paragraph (8) of subsection (b) of K.S.A. 12-187, and amend-
3 ments thereto, may fix such rate at 2.25%;
- 4 (g) the board of county commissioners of Crawford or Russell county
5 for the purposes of paragraph (9) of subsection (b) of K.S.A. 12-187, and
6 amendments thereto, may fix such rate at 1.5%;
- 7 (h) the board of county commissioners of Franklin county, for the
8 purposes of paragraph (10) of subsection (b) of K.S.A. 12-187, and
9 amendments thereto, may fix such rate at 1.75%;
- 10 (i) the board of county commissioners of Douglas county, for the
11 purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and
12 amendments thereto, may fix such rate at 1.25%;
- 13 (j) the board of county commissioners of Jackson county, for the pur-
14 poses of subsection (b)(13) of K.S.A. 12-187 and amendments thereto,
15 may fix such rate at 1.4%;
- 16 (k) the board of county commissioners of Sedgwick county, for the
17 purposes of paragraph (3)(C) of subsection (b) of K.S.A. 12-187, and
18 amendments thereto, may fix such rate at 2%;
- 19 (l) the board of county commissioners of Neosho county, for the pur-
20 poses of paragraph (14) of subsection (b) of K.S.A. 12-187, and amend-
21 ments thereto, may fix such rate at 1.0% or 1.5%;
- 22 (m) the board of county commissioners of Saline county, for the pur-
23 poses of subsection (15) of subsection (b) of K.S.A. 12-187, and amend-
24 ments thereto, may fix such rate at up to 1.5%;
- 25 (n) the board of county commissioners of Harvey county, for the pur-
26 poses of paragraph (16) of subsection (b) of K.S.A. 12-187, and amend-
27 ments thereto, may fix such rate at 2.0%;
- 28 (o) the board of county commissioners of Atchison county, for the
29 purpose of paragraph (17) 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 Atchison county on the effective date of this act plus .25%;
- 33 (p) the board of county commissioners of Wabaunsee county, for the
34 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and amend-
35 ments thereto, may fix such rate at a percentage which is equal to the
36 sum of the rate allowed to be imposed by the board of county commis-
37 sioners of Wabaunsee county on July 1, 2007, plus .5%;
- 38 (q) the board of county commissioners of Jefferson county, for the
39 purpose of paragraphs (19) and (25) of subsection (b) of K.S.A. 12-187,
40 and amendments thereto, may fix such rate at 2.25%;
- 41 (r) the board of county commissioners of Riley county, for the pur-
42 pose of paragraph (20) of subsection (b) of K.S.A. 12-187, and amend-
43 ments thereto, may fix such rate at a percentage which is equal to the

- 1 sum of the rate allowed to be imposed by the board of county commis-
2 sioners of Riley county on July 1, 2007, plus up to 1%;
- 3 (s) the board of county commissioners of Johnson county for the pur-
4 poses of paragraph (21) of subsection (b) of K.S.A. 12-187, and amend-
5 ments thereto, may fix such rate at a percentage which is equal to the
6 sum of the rate allowed to be imposed by the board of county commis-
7 sioners of Johnson county on July 1, 2007, plus .25%;
- 8 (t) the board of county commissioners of Wilson county for the pur-
9 poses of paragraph (22) of subsection (b) of K.S.A. 12-187, and amend-
10 ments thereto, may fix such rate at up to 2%;
- 11 (u) the board of county commissioners of Butler county for the pur-
12 poses of paragraph (23) of subsection (b) of K.S.A. 12-187, and amend-
13 ments thereto, may fix such rate at a percentage which is equal to the
14 sum of the rate otherwise allowed pursuant to this section, plus .25%,
15 .5%, .75% or 1%;
- 16 (v) the board of county commissioners of Barton county, for the pur-
17 poses of paragraph (24) of subsection (b) of K.S.A. 12-187, and amend-
18 ments thereto, may fix such rate at up to 1.5%;
- 19 (w) the board of county commissioners of Lyon county, for the pur-
20 poses of paragraph (3)(D) of subsection (b) of K.S.A. 12-187, and amend-
21 ments thereto, may fix such rate at 1.5%; ~~and~~
- 22 (x) the board of county commissioners of Rawlins county, for the
23 purposes of paragraph (3)(E) of subsection (b) of K.S.A. 12-187, and
24 amendments thereto, may fix such rate at 1.75%; *and*
- 25 (y) *the board of county commissioners of Pottawatomie county, for*
26 *the purposes of subsection (26) of subsection (b) of K.S.A. 12-187, and*
27 *amendments thereto, may fix such rate at up to 1.5%.*
- 28 Any county or city levying a retailers' sales tax is hereby prohibited
29 from administering or collecting such tax locally, but shall utilize the serv-
30 ices of the state department of revenue to administer, enforce and collect
31 such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and
32 amendments thereto, such tax shall be identical in its application, and
33 exemptions therefrom, to the Kansas retailers' sales tax act and all laws
34 and administrative rules and regulations of the state department of rev-
35 enue relating to the Kansas retailers' sales tax shall apply to such local
36 sales tax insofar as such laws and rules and regulations may be made
37 applicable. The state director of taxation is hereby authorized to admin-
38 ister, enforce and collect such local sales taxes and to adopt such rules
39 and regulations as may be necessary for the efficient and effective ad-
40 ministration and enforcement thereof.
- 41 Upon receipt of a certified copy of an ordinance or resolution author-
42 izing the levy of a local retailers' sales tax, the director of taxation shall
43 cause such taxes to be collected within or without the boundaries of such

1 taxing subdivision at the same time and in the same manner provided for
2 the collection of the state retailers' sales tax. Such copy shall be submitted
3 to the director of taxation within 30 days after adoption of any such or-
4 dinance or resolution. All moneys collected by the director of taxation
5 under the provisions of this section shall be credited to a county and city
6 retailers' sales tax fund which fund is hereby established in the state treas-
7 ury, except that all moneys collected by the director of taxation pursuant
8 to the authority granted in paragraph (22) of subsection (b) of K.S.A. 12-
9 187, and amendments thereto, shall be credited to the Wilson county
10 capital improvements fund. Any refund due on any county or city retailers'
11 sales tax collected pursuant to this act shall be paid out of the sales tax
12 refund fund and reimbursed by the director of taxation from collections
13 of local retailers' sales tax revenue. Except for local retailers' sales tax
14 revenue required to be deposited in the redevelopment bond fund es-
15 tablished under K.S.A. 74-8927, and amendments thereto, all local re-
16 tailers' sales tax revenue collected within any county or city pursuant to
17 this act shall be apportioned and remitted at least quarterly by the state
18 treasurer, on instruction from the director of taxation, to the treasurer of
19 such county or city.

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

24 The director of taxation shall provide, upon request by a city or county
25 clerk or treasurer or finance officer of any city or county levying a local
26 retailers' sales tax, monthly reports identifying each retailer doing busi-
27 ness in such city or county or making taxable sales sourced to such city
28 or county, setting forth the tax liability and the amount of such tax re-
29 mitted by each retailer during the preceding month and identifying each
30 business location maintained by the retailer and such retailer's sales or
31 use tax registration or account number. Such report shall be made avail-
32 able to the clerk or treasurer or finance officer of such city or county
33 within a reasonable time after it has been requested from the director of
34 taxation. The director of taxation shall be allowed to assess a reasonable
35 fee for the issuance of such report. Information received by any city or
36 county pursuant to this section shall be confidential, and it shall be un-
37 lawful for any officer or employee of such city or county to divulge any
38 such information in any manner. Any violation of this paragraph by a city
39 or county officer or employee is a class A misdemeanor, and such officer
40 or employee shall be dismissed from office. Reports of violations of this
41 paragraph shall be investigated by the attorney general. The district at-
42 torney or county attorney and the attorney general shall have authority
43 to prosecute violations of this paragraph.

1 Sec. 3. K.S.A. 2009 Supp. 12-192 is hereby amended to read as fol-
2 lows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
3 (h), all revenue received by the director of taxation from a countywide
4 retailers' sales tax shall be apportioned among the county and each city
5 located in such county in the following manner: (1) One-half of all reve-
6 nue received by the director of taxation shall be apportioned among the
7 county and each city located in such county in the proportion that the
8 total tangible property tax levies made in such county in the preceding
9 year for all funds of each such governmental unit bear to the total of all
10 such levies made in the preceding year, and (2) $\frac{1}{2}$ of all revenue received
11 by the director of taxation from such countywide retailers' sales tax shall
12 be apportioned among the county and each city located in such county,
13 first to the county that portion of the revenue equal to the proportion
14 that the population of the county residing in the unincorporated area of
15 the county bears to the total population of the county, and second to the
16 cities in the proportion that the population of each city bears to the total
17 population of the county, except that no persons residing within the Fort
18 Riley military reservation shall be included in the determination of the
19 population of any city located within Riley county. All revenue appor-
20 tioned to a county shall be paid to its county treasurer and shall be cred-
21 ited to the general fund of the county.

22 (b) (1) In lieu of the apportionment formula provided in subsection
23 (a), all revenue received by the director of taxation from a countywide
24 retailers' sales tax imposed within Johnson county at the rate of .75%, 1%
25 or 1.25% after July 1, 2007, shall be apportioned among the county and
26 each city located in such county in the following manner: (A) The revenue
27 received from the first .5% rate of tax shall be apportioned in the manner
28 prescribed by subsection (a) and (B) the revenue received from the rate
29 of tax exceeding .5% shall be apportioned as follows: (i) One-fourth shall
30 be apportioned among the county and each city located in such county
31 in the proportion that the total tangible property tax levies made in such
32 county in the preceding year for all funds of each such governmental unit
33 bear to the total of all such levies made in the preceding year and (ii)
34 one-fourth shall be apportioned among the county and each city located
35 in such county, first to the county that portion of the revenue equal to
36 the proportion that the population of the county residing in the unincor-
37 porated area of the county bears to the total population of the county,
38 and second to the cities in the proportion that the population of each city
39 bears to the total population of the county and (iii) one-half shall be
40 retained by the county for its sole use and benefit.

41 (2) In lieu of the apportionment formula provided in subsection (a),
42 all money received by the director of taxation from a countywide sales tax
43 imposed within Montgomery county pursuant to the election held on

1 November 8, 1994, shall be remitted to and shall be retained by the
2 county and expended only for the purpose for which the revenue received
3 from the tax was pledged. All revenue apportioned and paid from the
4 imposition of such tax to the treasurer of any city prior to the effective
5 date of this act shall be remitted to the county treasurer and expended
6 only for the purpose for which the revenue received from the tax was
7 pledged.

8 (3) In lieu of the apportionment formula provided in subsection (a),
9 on and after the effective date of this act, all moneys received by the
10 director of taxation from a countywide retailers' sales tax imposed within
11 Phillips county pursuant to the election held on September 20, 2005, shall
12 be remitted to and shall be retained by the county and expended only for
13 the purpose for which the revenue received from the tax was pledged.

14 (c) (1) Except as otherwise provided by paragraph (2) of this subsec-
15 tion, for purposes of subsections (a) and (b), the term "total tangible
16 property tax levies" means the aggregate dollar amount of tax revenue
17 derived from ad valorem tax levies applicable to all tangible property
18 located within each such city or county. The ad valorem property tax levy
19 of any county or city district entity or subdivision shall be included within
20 this term if the levy of any such district entity or subdivision is applicable
21 to all tangible property located within each such city or county.

22 (2) For the purposes of subsections (a) and (b), any ad valorem prop-
23 erty tax levied on property located in a city in Johnson county for the
24 purpose of providing fire protection service in such city shall be included
25 within the term "total tangible property tax levies" for such city regardless
26 of its applicability to all tangible property located within each such city.
27 If the tax is levied by a district which extends across city boundaries, for
28 purposes of this computation, the amount of such levy shall be appor-
29 tioned among each city in which such district extends in the proportion
30 that such tax levied within each city bears to the total tax levied by the
31 district.

32 (d) (1) All revenue received from a countywide retailers' sales tax
33 imposed pursuant to paragraphs (2), (3)(C), (6), (7), (8), (9), (12), (14),
34 (15), (16), (17), (18), (19), (20), (22), (23) and (25) of subsection (b) of
35 K.S.A. 12-187, and amendments thereto, shall be remitted to and shall
36 be retained by the county and expended only for the purpose for which
37 the revenue received from the tax was pledged.

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

1 (3) *All revenue received from a countywide retailers' sales tax im-*
2 *posed pursuant to paragraph (26) of subsection (b) of K.S.A. 12-187, and*
3 *amendments thereto, shall be remitted to and shall be retained by the*
4 *county and expended only for the purpose for which the revenue received*
5 *from the tax was pledged unless the question of imposing a countywide*
6 *retailers' sales tax authorized by paragraph (26) of subsection (b) of K.S.A.*
7 *12-187, and amendments thereto, includes the apportionment of revenue*
8 *prescribed in subsection (a).*

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

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

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

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

35 Sec. 4. K.S.A. 2009 Supp. 12-187, 12-189 and 12-192 are hereby
36 repealed.

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