

SENATE BILL No. 548

By Committee on Federal and State Affairs

2-15

9 AN ACT concerning taxation; relating to technical colleges; authority of
10 county or counties to impose and levy sales and property taxes for
11 support thereof; procedures.
12

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

14 Section 1. (a) The board of county commissioners of any county
15 where a technical college established under the laws of this state is located
16 or county which is part of the service territory of such technical college
17 may adopt a resolution imposing a retailers' sales tax at a rate up to 1%,
18 or levy an annual tax of not more than two mills on the dollar on all real
19 property within such county, or a combination of both, for the purpose
20 of supporting a technical college located within such county or county
21 which is part of the service territory of such technical college. Such res-
22 olution shall be published once each week for two consecutive weeks in
23 the official county newspaper.

24 (b) Except as provided in this section, the sales tax authorized by this
25 section shall be administered, enforced and collected in the same manner
26 and by the same procedure as other countywide retailers' sales taxes are
27 levied and collected and shall be in addition to any other sales tax au-
28 thorized by law. Upon receipt of a certified copy of a resolution author-
29 izing the levy of a countywide retailers' sales tax pursuant to this act, the
30 state director of taxation shall cause such tax to be collected within and
31 outside the boundaries of any such county at the same time and in the
32 same manner provided for the collection of the state retailers' sales tax
33 and local retailers' sales tax. All retailers' sales tax moneys collected by
34 the director of taxation under the provisions of this act shall be remitted
35 to the state treasurer in accordance with the provisions of K.S.A. 75-4215,
36 and amendments thereto. Upon receipt of each such remittance, the state
37 treasurer shall deposit the entire amount in the state treasury to the credit
38 of the county technical college support retailers' sales tax fund which fund
39 is hereby established in the state treasury. Any refund due on any retailers'
40 sales tax collected pursuant to this act shall be paid out of the sales tax
41 refund fund and reimbursed by the director of taxation from retailers'
42 sales tax revenue collected pursuant to this act. All retailers' sales tax
43 revenue collected within any county pursuant to this act shall be remitted

1 at least quarterly by the state treasurer, on instruction from the director
2 of taxation, to the treasurer of any such county which authorized such
3 sales tax.

4 (c) If within 30 days of the final publication of a resolution adopted
5 pursuant to subsection (a), a petition signed by a number of electors of
6 the county equal to not less than 5% of the number of qualified electors
7 of the county shall be filed in the office of the county election officer
8 demanding that such resolution be submitted to a vote of the electors, it
9 shall not take effect until submitted to a referendum and approved by
10 the electors. An election if called, shall be called within 30 days and held
11 within 45 days after the filing of the petition demanding such election.
12 The board, by resolution, shall call the election and fix the date. Such
13 resolution shall be published once each week for two consecutive weeks
14 in the official county newspaper, and the election shall be conducted in
15 the same manner as are elections for officers of such county. Such election
16 may be conducted in accordance with the provisions of the mail ballot
17 election act. The proposition shall be: "Shall the county be authorized to
18 impose a countywide retailers' sales tax of ___% or levy an annual property
19 tax of _____ mills, or combination of both, for purposes of supporting
20 _____ Technical College?"

21 (d) The board of county commissioners shall be required to submit
22 to a referendum the question of imposing a retailers' sales tax or levying
23 an annual tax on real property within such county, or both, authorized by
24 the provisions of subsection (a), upon the receipt of a petition signed by
25 not less than 5% of the qualified electors of such county. If a majority of
26 the electors voting thereon at such election shall approve the proposed
27 retailers' sales tax or levy on real property, or both, the board of county
28 commissioners of such county shall then provide by resolution for the
29 imposition of such retailers' sales tax or levy of such annual tax on real
30 property, or both. An election held under the provisions of this section
31 shall be scheduled and conducted in the same manner as if a resolution
32 was being submitted to the electors.

33 (e) All revenue received by the county shall be used solely for the
34 purpose of support of the technical college located within such county or
35 technical college in which such county is part of the service territory,
36 including buildings, equipment and repair of such buildings and educa-
37 tion programs.

38 (f) Counties within the service territory of a technical college pur-
39 suant to interlocal agreement pursuant to the provisions of K.S.A. 12-
40 2901 et seq., and amendments thereto, may cooperate to provide support
41 for such technical college pursuant to the provisions of this act.

42 (g) Any tax adopted under the provisions of this section shall continue
43 in effect until amended or repealed by a resolution of the board of county

1 commissioners which has been adopted under the provisions of this act.
2 Sec. 2. This act shall take effect and be in force from and after its
3 publication in the statute book.