

HOUSE BILL No. 2275

By Committee on Taxation

Requested by Representative Pishny on behalf of Finney County

2-5

1 AN ACT concerning sales and compensating use tax; relating to city and
2 countywide retailers' sales tax; providing countywide retailers' sales tax
3 authority for Finney county for the purpose of financing the
4 construction or remodeling of a courthouse, jail, law enforcement
5 center facility or other county administrative facility **and for Pawnee**
6 **county for the purpose of healthcare services and furnishing and**
7 **equipping county-supported public safety operations**; amending
8 K.S.A. 2024 Supp. 12-187~~and~~, 12-189 **and 12-192** and repealing the
9 existing sections.
10

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

12 Section 1. K.S.A. 2024 Supp. 12-187 is hereby amended to read as
13 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
14 provisions of this act without the governing body of such city having first
15 submitted such proposition to and having received the approval of a
16 majority of the electors of the city voting thereon at an election called and
17 held therefor. The governing body of any city may submit the question of
18 imposing a retailers' sales tax and the governing body shall be required to
19 submit the question upon submission of a petition signed by electors of
20 such city equal in number to not less than 10% of the electors of such city.

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

35 (2) The board of county commissioners of Anderson, Atchison,

1 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, *Finney*, Ford,
2 Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,
3 Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,
4 Wabaunsee, Wilson and Wyandotte counties may submit the question of
5 imposing a countywide retailers' sales tax and pledging the revenue
6 received therefrom for the purpose of financing the construction or
7 remodeling of a courthouse, jail, law enforcement center facility or other
8 county administrative facility, to the electors at an election called and held
9 thereon. The tax imposed pursuant to this paragraph shall expire when
10 sales tax sufficient to pay all of the costs incurred in the financing of such
11 facility has been collected by retailers as determined by the secretary of
12 revenue. Nothing in this paragraph shall be construed to allow the rate of
13 tax imposed by Butler, Chase, Cowley, Lyon, Montgomery, Neosho, Riley,
14 Sumner or Wilson county pursuant to this paragraph to exceed or be
15 imposed at any rate other than the rates prescribed in K.S.A. 12-189, and
16 amendments thereto.

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

25 (B) The result of the election held on November 8, 1994, on the
26 question submitted by the board of county commissioners of Ottawa
27 county for the purpose of increasing its countywide retailers' sales tax by
28 1% is hereby declared valid, and the revenue received therefrom by the
29 county shall be expended solely for the purpose of financing the erection,
30 construction and furnishing of a law enforcement center and jail facility.

31 (C) Except as otherwise provided in this paragraph, the result of the
32 election held on November 2, 2004, on the question submitted by the
33 board of county commissioners of Sedgwick county for the purpose of
34 increasing its countywide retailers' sales tax by 1% is hereby declared
35 valid, and the revenue received therefrom by the county shall be used only
36 to pay the costs of: (i) Acquisition of a site and constructing and equipping
37 thereon a new regional events center, associated parking and infrastructure
38 improvements and related appurtenances thereto, to be located in the
39 downtown area of the city of Wichita, Kansas, (the "downtown arena");
40 (ii) design for the Kansas coliseum complex and construction of
41 improvements to the pavilions; and (iii) establishing an operating and
42 maintenance reserve for the downtown arena and the Kansas coliseum
43 complex. The tax imposed pursuant to this paragraph shall commence on

1 July 1, 2005, and shall terminate not later than 30 months after the
2 commencement thereof.

3 (D) Except as otherwise provided in this paragraph, the result of the
4 election held on August 5, 2008, on the question submitted by the board of
5 county commissioners of Lyon county for the purpose of increasing its
6 countywide retailers' sales tax by 1% is hereby declared valid, and the
7 revenue received therefrom by the county shall be expended for the
8 purposes of ad valorem tax reduction and capital outlay. The tax imposed
9 pursuant to this paragraph shall terminate not later than five years after the
10 commencement thereof.

11 (E) Except as otherwise provided in this paragraph, the result of the
12 election held on August 5, 2008, on the question submitted by the board of
13 county commissioners of Rawlins county for the purpose of increasing its
14 countywide retailers' sales tax by 0.75% is hereby declared valid, and the
15 revenue received therefrom by the county shall be expended for the
16 purposes of financing the costs of a swimming pool. The tax imposed
17 pursuant to this paragraph shall terminate not later than 15 years after the
18 commencement thereof or upon payment of all costs authorized pursuant
19 to this paragraph in the financing of such project.

20 (F) The result of the election held on December 1, 2009, on the
21 question submitted by the board of county commissioners of Chautauqua
22 county for the purpose of increasing its countywide retailers' sales tax by
23 1% is hereby declared valid, and the revenue received from such tax by the
24 county shall be expended for the purposes of financing the costs of
25 constructing, furnishing and equipping a county jail and law enforcement
26 center and necessary improvements appurtenant to such jail and law
27 enforcement center. Any tax imposed pursuant to authority granted in this
28 paragraph shall terminate upon payment of all costs authorized pursuant to
29 this paragraph incurred in the financing of the project described in this
30 paragraph.

31 (G) The result of the election held on April 7, 2015, on the question
32 submitted by the board of county commissioners of Bourbon county for
33 the purpose of increasing its retailers' sales tax by 0.4% is hereby declared
34 valid, and the revenue received therefrom by the county shall be expended
35 solely for the purpose of financing the costs of constructing, furnishing
36 and operating a courthouse, law enforcement center or jail facility
37 improvements. Any tax imposed pursuant to authority granted in this
38 paragraph shall terminate upon payment of all costs authorized pursuant to
39 this paragraph incurred in the financing of the project described in this
40 paragraph.

41 (H) The result of the election held on November 7, 2017, on the
42 question submitted by the board of county commissioners of Finney
43 county for the purpose of increasing its countywide retailers' sales tax by

1 0.3% is hereby declared valid, and the revenues of such tax shall be used
2 by Finney county and the city of Garden City, Kansas, as agreed in an
3 interlocal cooperation agreement between the city and county, and as
4 detailed in the ballot question approved by voters. The tax imposed
5 pursuant to this subparagraph shall be levied for a period of 15 years from
6 the date it is first levied.

7 (I) The result of the election held on November 3, 2020, on the
8 question submitted by the board of county commissioners of Cherokee
9 county for the purpose of increasing its retailers' sales tax by 0.5% is
10 hereby declared valid, and the revenue received therefrom by the county
11 shall be expended solely for the purpose of financing: (i) Ambulance
12 services within the county; (ii) renovations and maintenance of county
13 buildings and facilities; or (iii) any other projects within the county
14 deemed necessary by the governing body of Cherokee county. The tax
15 imposed pursuant to this subparagraph shall terminate prior to January 1,
16 2033.

17 (4) The board of county commissioners of Finney and Ford counties
18 may submit the question of imposing a countywide retailers' sales tax at
19 the rate of 0.25% and pledging the revenue received therefrom for the
20 purpose of financing all or any portion of the cost to be paid by Finney or
21 Ford county for construction of highway projects identified as system
22 enhancements under the provisions of K.S.A. 68-2314(b)(5), and
23 amendments thereto, to the electors at an election called and held thereon.
24 Such election shall be called and held in the manner provided by the
25 general bond law. The tax imposed pursuant to this paragraph shall expire
26 upon the payment of all costs authorized pursuant to this paragraph in the
27 financing of such highway projects. Nothing in this paragraph shall be
28 construed to allow the rate of tax imposed by Finney or Ford county
29 pursuant to this paragraph to exceed the maximum rate prescribed in
30 K.S.A. 12-189, and amendments thereto. If any funds remain upon the
31 payment of all costs authorized pursuant to this paragraph in the financing
32 of such highway projects in Finney county, the state treasurer shall remit
33 such funds to the treasurer of Finney county and upon receipt of such
34 moneys shall be deposited to the credit of the county road and bridge fund.
35 If any funds remain upon the payment of all costs authorized pursuant to
36 this paragraph in the financing of such highway projects in Ford county,
37 the state treasurer shall remit such funds to the treasurer of Ford county
38 and upon receipt of such moneys shall be deposited to the credit of the
39 county road and bridge fund.

40 (5) The board of county commissioners of any county may submit the
41 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
42 0.75% or 1% and pledging the revenue received therefrom for the purpose
43 of financing the provision of health care services, as enumerated in the

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

18 (6) The board of county commissioners of Allen county may submit
19 the question of imposing a countywide retailers' sales tax at the rate of
20 0.5% and pledging the revenue received therefrom for the purpose of
21 financing the costs of operation and construction of a solid waste disposal
22 area or the modification of an existing landfill to comply with federal
23 regulations to the electors at an election called and held thereon. The tax
24 imposed pursuant to this paragraph shall expire upon the payment of all
25 costs incurred in the financing of the project undertaken. Nothing in this
26 paragraph shall be construed to allow the rate of tax imposed by Allen
27 county pursuant to this paragraph to exceed or be imposed at any rate other
28 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

29 (7) (A) The board of county commissioners of Clay and Miami
30 county may submit the question of imposing a countywide retailers' sales
31 tax at the rate of 0.50% in the case of Clay county and at a rate of up to 1%
32 in the case of Miami county, and pledging the revenue received therefrom
33 for the purpose of financing the costs of roadway construction and
34 improvement to the electors at an election called and held thereon. Except
35 as otherwise provided, the tax imposed pursuant to this subparagraph shall
36 expire after five years from the date such tax is first collected. The result
37 of the election held on November 2, 2004, on the question submitted by
38 the board of county commissioners of Miami county for the purpose of
39 extending for an additional five-year period the countywide retailers' sales
40 tax imposed pursuant to this subsection in Miami county is hereby
41 declared valid. The countywide retailers' sales tax imposed pursuant to this
42 subsection in Clay and Miami county may be extended or reenacted for
43 additional five-year periods upon the board of county commissioners of

1 Clay and Miami county submitting such question to the electors at an
2 election called and held thereon for each additional five-year period as
3 provided by law.

4 (B) The board of county commissioners of Dickinson county may
5 submit the question of imposing a countywide retailers' sales tax at the rate
6 of 0.5% and pledging the revenue received therefrom for the purpose of
7 financing the costs of roadway construction and improvement to the
8 electors at an election called and held thereon. The tax imposed pursuant
9 to this subparagraph shall expire after 10 years from the date such tax is
10 first collected.

11 (8) The board of county commissioners of Sherman county may
12 submit the question of imposing a countywide retailers' sales tax at the rate
13 of 1% and pledging the revenue received therefrom for the purpose of
14 financing the costs of street and roadway improvements to the electors at
15 an election called and held thereon. The tax imposed pursuant to this
16 paragraph shall expire upon payment of all costs authorized pursuant to
17 this paragraph in the financing of such project.

18 (9) (A) The board of county commissioners of Cowley, Crawford and
19 Woodson county may submit the question of imposing a countywide
20 retailers' sales tax at the rate of 0.5% in the case of Crawford and Woodson
21 county and at a rate of up to 0.25%, in the case of Cowley county and
22 pledging the revenue received therefrom for the purpose of financing
23 economic development initiatives or public infrastructure projects. The tax
24 imposed pursuant to this subparagraph shall expire after five years from
25 the date such tax is first collected.

26 (B) The board of county commissioners of Russell county may
27 submit the question of imposing a countywide retailers' sales tax at the rate
28 of 0.5% and pledging the revenue received therefrom for the purpose of
29 financing economic development initiatives or public infrastructure
30 projects. The tax imposed pursuant to this subparagraph shall expire after
31 10 years from the date such tax is first collected.

32 (10) The board of county commissioners of Franklin county may
33 submit the question of imposing a countywide retailers' sales tax at the rate
34 of 0.25% and pledging the revenue received therefrom for the purpose of
35 financing recreational facilities. The tax imposed pursuant to this
36 paragraph shall expire upon payment of all costs authorized in financing
37 such facilities.

38 (11) The board of county commissioners of Douglas county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.25% and pledging the revenue received therefrom for the purposes of
41 conservation, access and management of open space; preservation of
42 cultural heritage; and economic development projects and activities.

43 (12) The board of county commissioners of Shawnee county may

1 submit the question of imposing a countywide retailers' sales tax at the rate
2 of 0.25% and pledging the revenue received therefrom to the city of
3 Topeka for the purpose of financing the costs of rebuilding the Topeka
4 boulevard bridge and other public infrastructure improvements associated
5 with such project to the electors at an election called and held thereon. The
6 tax imposed pursuant to this paragraph shall expire upon payment of all
7 costs authorized in financing such project.

8 (13) The board of county commissioners of Jackson county may
9 submit the question of imposing a countywide retailers' sales tax at a rate
10 of 0.4% and pledging the revenue received therefrom for the purpose of
11 financing public infrastructure projects to the electors at an election called
12 and held thereon. Such tax shall expire after seven years from the date
13 such tax is first collected.

14 (14) The board of county commissioners of Neosho county may
15 submit the question of imposing a countywide retailers' sales tax at the rate
16 of 0.5% and pledging the revenue received therefrom for the purpose of
17 financing the costs of roadway construction and improvement to the
18 electors at an election called and held thereon. The tax imposed pursuant
19 to this paragraph shall expire upon payment of all costs authorized
20 pursuant to this paragraph in the financing of such project.

21 (15) The board of county commissioners of Saline county may
22 submit the question of imposing a countywide retailers' sales tax at the rate
23 of up to 0.5% and pledging the revenue received therefrom for the purpose
24 of financing the costs of construction and operation of an expo center to
25 the electors at an election called and held thereon. The tax imposed
26 pursuant to this paragraph shall expire after five years from the date such
27 tax is first collected.

28 (16) The board of county commissioners of Harvey county may
29 submit the question of imposing a countywide retailers' sales tax at the rate
30 of 1.0% and pledging the revenue received therefrom for the purpose of
31 financing the costs of property tax relief, economic development initiatives
32 and public infrastructure improvements to the electors at an election called
33 and held thereon.

34 (17) The board of county commissioners of Atchison county may
35 submit the question of imposing a countywide retailers' sales tax at the rate
36 of 0.25% and pledging the revenue received therefrom for the purpose of
37 financing the costs of construction and maintenance of sports and
38 recreational facilities to the electors at an election called and held thereon.
39 The tax imposed pursuant to this paragraph shall expire upon payment of
40 all costs authorized in financing such facilities.

41 (18) The board of county commissioners of Wabaunsee county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of 0.5% and pledging the revenue received therefrom for the purpose of

1 financing the costs of bridge and roadway construction and improvement
2 to the electors at an election called and held thereon. The tax imposed
3 pursuant to this paragraph shall expire after 15 years from the date such
4 tax is first collected. On and after July 1, 2019, the countywide retailers'
5 sales tax imposed pursuant to this paragraph may be extended or reenacted
6 for one additional period not to exceed 15 years upon the board of county
7 commissioners of Wabaunsee county submitting such question to the
8 electors at an election called and held thereon as provided by law. For any
9 countywide retailers' sales tax that is extended or reenacted pursuant to this
10 paragraph, such tax shall expire not later than 15 years from the date such
11 tax is first collected.

12 (19) The board of county commissioners of Jefferson county may
13 submit the question of imposing a countywide retailers' sales tax at the rate
14 of 1% and pledging the revenue received therefrom for the purpose of
15 financing the costs of roadway construction and improvement to the
16 electors at an election called and held thereon. The tax imposed pursuant
17 to this paragraph shall expire after six years from the date such tax is first
18 collected. The countywide retailers' sales tax imposed pursuant to this
19 paragraph may be extended or reenacted for additional six-year periods
20 upon the board of county commissioners of Jefferson county submitting
21 such question to the electors at an election called and held thereon for each
22 additional six-year period as provided by law.

23 (20) The board of county commissioners of Riley county may submit
24 the question of imposing a countywide retailers' sales tax at the rate of up
25 to 1% and pledging the revenue received therefrom for the purpose of
26 financing the costs of bridge and roadway construction and improvement
27 to the electors at an election called and held thereon. The tax imposed
28 pursuant to this paragraph shall expire after five years from the date such
29 tax is first collected.

30 (21) The board of county commissioners of Johnson county may
31 submit the question of imposing a countywide retailers' sales tax at the rate
32 of 0.25% and pledging the revenue received therefrom for the purpose of
33 financing the construction and operation costs of public safety projects,
34 including, but not limited to, a jail, detention center, sheriff's resource
35 center, crime lab or other county administrative or operational facility
36 dedicated to public safety, to the electors at an election called and held
37 thereon. The tax imposed pursuant to this paragraph shall expire after 10
38 years from the date such tax is first collected. The countywide retailers'
39 sales tax imposed pursuant to this subsection may be extended or
40 reenacted for additional periods not exceeding 10 years upon the board of
41 county commissioners of Johnson county submitting such question to the
42 electors at an election called and held thereon for each additional ten-year
43 period as provided by law.

1 (22) The board of county commissioners of Wilson county may
2 submit the question of imposing a countywide retailers' sales tax at the rate
3 of up to 1% and pledging the revenue received therefrom for the purpose
4 of financing the costs of roadway construction and improvements to
5 federal highways, the development of a new industrial park and other
6 public infrastructure improvements to the electors at an election called and
7 held thereon. The tax imposed pursuant to this paragraph shall expire upon
8 payment of all costs authorized pursuant to this paragraph in the financing
9 of such project or projects.

10 (23) The board of county commissioners of Butler county may
11 submit the question of imposing a countywide retailers' sales tax at the rate
12 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
13 therefrom for the purpose of financing the costs of public safety capital
14 projects or bridge and roadway construction projects, or both, to the
15 electors at an election called and held thereon. The tax imposed pursuant
16 to this paragraph shall expire upon payment of all costs authorized in
17 financing such projects.

18 (24) The board of county commissioners of Barton county may
19 submit the question of imposing a countywide retailers' sales tax at the rate
20 of up to 0.5% and pledging the revenue received therefrom for the purpose
21 of financing the costs of roadway and bridge construction and
22 improvement and infrastructure development and improvement to the
23 electors at an election called and held thereon. The tax imposed pursuant
24 to this paragraph shall expire after 10 years from the date such tax is first
25 collected.

26 (25) The board of county commissioners of Jefferson county may
27 submit the question of imposing a countywide retailers' sales tax at the rate
28 of 0.25% and pledging the revenue received therefrom for the purpose of
29 financing the costs of the county's obligation as participating employer to
30 make employer contributions and other required contributions to the
31 Kansas public employees retirement system for eligible employees of the
32 county who are members of the Kansas police and firemen's retirement
33 system, to the electors at an election called and held thereon. The tax
34 imposed pursuant to this paragraph shall expire upon payment of all costs
35 authorized in financing such purpose.

36 (26) The board of county commissioners of Pottawatomie county
37 may submit the question of imposing a countywide retailers' sales tax at
38 the rate of up to 0.5% and pledging the revenue received therefrom for the
39 purpose of financing the costs of construction or remodeling of a
40 courthouse, jail, law enforcement center facility or other county
41 administrative facility, or public infrastructure improvements, or both, to
42 the electors at an election called and held thereon. The tax imposed
43 pursuant to this paragraph shall expire upon payment of all costs

1 authorized in financing such project or projects.

2 (27) The board of county commissioners of Kingman county may
3 submit the question of imposing a countywide retailers' sales tax at the rate
4 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
5 therefrom for the purpose of financing the costs of constructing and
6 furnishing a law enforcement center and jail facility and the costs of
7 roadway and bridge improvements to the electors at an election called and
8 held thereon. The tax imposed pursuant to this paragraph shall expire not
9 later than 20 years from the date such tax is first collected.

10 (28) The board of county commissioners of Edwards county may
11 submit the question of imposing a countywide retailers' sales tax at the rate
12 of 0.375% and pledging the revenue therefrom for the purpose of
13 financing the costs of economic development initiatives to the electors at
14 an election called and held thereon.

15 (29) The board of county commissioners of Rooks county may
16 submit the question of imposing a countywide retailers' sales tax at the rate
17 of 0.5% and pledging the revenue therefrom for the purpose of financing
18 the costs of constructing or remodeling and furnishing a jail facility to the
19 electors at an election called and held thereon. The tax imposed pursuant
20 to this paragraph shall expire upon the payment of all costs authorized in
21 financing such project or projects.

22 (30) The board of county commissioners of Douglas county may
23 submit the question of imposing a countywide retailers' sales tax at the rate
24 of 0.5% and pledging the revenue received therefrom for the purpose of
25 financing the construction or remodeling of a courthouse, jail, law
26 enforcement center facility, detention facility or other county
27 administrative facility, specifically including mental health and for the
28 operation thereof.

29 (31) The board of county commissioners of Bourbon county may
30 submit the question of imposing a countywide retailers' sales tax at the rate
31 of up to 1%, in increments of 0.05%, and pledging the revenue received
32 therefrom for the purpose of financing the costs of constructing, furnishing
33 and operating a courthouse, law enforcement center or jail facility
34 improvements to the electors at an election called and held thereon.

35 (32) The board of county commissioners of Marion county may
36 submit the question of imposing a countywide retailers' sales tax at the rate
37 of 0.5% and pledging the revenue received therefrom for the purpose of
38 financing the costs of property tax relief, economic development initiatives
39 and the construction of public infrastructure improvements, including
40 buildings, to the electors at an election called and held thereon.

41 (33) The board of county commissioners of Wilson county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received

1 therefrom for the purpose of supporting emergency medical and
2 ambulance services in the county to the electors at an election called and
3 held thereon. The tax imposed pursuant to this paragraph shall expire after
4 10 years from the date such tax is first collected. The countywide retailers'
5 sales tax imposed pursuant to this paragraph may be extended or reenacted
6 for additional periods not exceeding 10 years per period upon the board of
7 county commissioners of Wilson county submitting such question to the
8 electors at an election called and held thereon for each additional period as
9 provided by law. This paragraph shall not be construed to cause the
10 expiration, repeal or termination of any existing city retailers' sales tax for
11 health care services as defined in paragraph (5).

12 (34) The board of county commissioners of Atchison county may
13 submit the question of imposing a countywide retailers' sales tax at the rate
14 of up to 1% and pledging the revenue received for the purpose of joint law
15 enforcement communications and solid waste disposal in Atchison county
16 to the electors at an election called and held thereon. The tax imposed
17 pursuant to this paragraph shall expire after 10 years from the date such
18 tax is first collected.

19 (35) The board of county commissioners of Dickinson county may
20 submit the question of imposing a countywide retailers' sales tax at the rate
21 of 0.25% and pledging the revenue received therefrom for the purpose of
22 financing the costs of public safety capital projects to the electors at an
23 election called and held thereon. The tax imposed pursuant to this
24 paragraph shall expire after five years from the date such tax is first
25 collected. The countywide retailers' sales tax imposed pursuant to this
26 paragraph may be extended or reenacted for additional five-year periods
27 upon the board of county commissioners of Dickinson county submitting
28 such question to the electors at an election called and held thereon for each
29 additional five-year period as provided by law.

30 (36) The board of county commissioners of Rawlins county may
31 submit the question of imposing a countywide retailers' sales tax at the rate
32 of up to 1% and pledging the revenue received therefrom for the purpose
33 of financing the costs of construction, remodeling, capital improvements
34 or maintenance of attendance centers or other district facilities of any
35 school district or school districts within the county. The tax imposed
36 pursuant to this paragraph shall expire upon payment of all costs
37 authorized in financing the costs of attendance centers or other district
38 facilities for U.S.D. No. 105.

39 (37) The board of county commissioners of Marshall county may
40 submit the question of imposing a countywide retailers' sales tax at the rate
41 of up to 1% and pledging the revenue therefrom for the purpose of
42 financing the costs of constructing or remodeling and furnishing a jail
43 facility to the electors at an election called and held thereon. The tax

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

3 (38) The board of county commissioners of Neosho county may
4 submit the question of imposing a countywide retailers' sales tax at the rate
5 of 0.5% and pledging the revenue received therefrom for the purpose of
6 financing the costs of roadway and bridge construction, maintenance and
7 improvement to the electors at an election called and held thereon. The tax
8 imposed pursuant to this paragraph shall expire after 10 years from the
9 date such tax is first collected.

10 ***(39) The board of county commissioners of Pawnee county may***
11 ***submit the question of imposing a countywide retailers' sales tax at the***
12 ***rate of up to 1% and pledging the revenue received therefrom for the***
13 ***purposes of: (A) Healthcare services for those items authorized pursuant***
14 ***to subsection (b)(5); and (B) furnishing and equipping county-supported***
15 ***public safety operations deemed necessary by the board of county***
16 ***commissioners of Pawnee county including, but not limited to, the***
17 ***sheriff's department, jail, emergency management and emergency***
18 ***dispatch services.***

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

37 (d) Notwithstanding any provision of law to the contrary, including
38 subsection (b)(5), any city retailers' sales tax being levied by a city prior to
39 July 1, 2006, shall continue in effect until repealed in the manner provided
40 herein for the adoption and approval of such tax or until repealed by the
41 adoption of an ordinance for such repeal. Any countywide retailers' sales
42 tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue
43 in effect until repealed in the manner provided herein for the adoption and

1 approval of such tax.

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

18 (f) The sufficiency of the number of signers of any petition filed
19 under this section shall be determined by the county election officer. Every
20 election held under this act shall be conducted by the county election
21 officer.

22 (g) (1) The governing body of the city or county proposing to levy
23 any retailers' sales tax shall specify the purpose or purposes for which the
24 revenue would be used, and a statement generally describing such purpose
25 or purposes shall be included as a part of the ballot proposition.

26 (2) In addition to the requirements set forth in paragraph (1), the
27 governing body of the county proposing to levy a countywide retailers'
28 sales tax shall include as a part of the ballot proposition whether:

29 (A) The apportionment formula provided in K.S.A. 12-192, and
30 amendments thereto, will apply to the revenue;

31 (B) an interlocal agreement was entered whereby the county will
32 retain either all or part of the revenue; or

33 (C) pursuant to law, the county retains the revenue in its entirety.

34 Sec. 2. K.S.A. 2024 Supp. 12-189 is hereby amended to read as
35 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
36 increments of 0.05% and in an amount not to exceed 2% for general
37 purposes and not to exceed 1% for special purposes, which shall be
38 determined by the governing body of the city. For any retailers' sales tax
39 imposed by a city for special purposes, such city shall specify the purposes
40 for which such tax is imposed. All such special purpose retailers' sales
41 taxes imposed by a city shall expire after 10 years from the date such tax is
42 first collected. The rate of any countywide retailers' sales tax shall be fixed
43 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,

1 and which amount shall be determined by the board of county
2 commissioners, except that:

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

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

27 (c) the boards of county commissioners of Finney and Ford counties,
28 for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix
29 such rate at 0.25%;

30 (d) the board of county commissioners of any county, for the
31 purposes of K.S.A. 12-187(b)(5), and amendments thereto, may fix such
32 rate at a percentage that is equal to the sum of the rate allowed to be
33 imposed by a board of county commissioners on the effective date of this
34 act plus 0.25%, 0.5%, 0.75% or 1%, as the case requires;

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

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

43 (g) the board of county commissioners of Crawford or Russell county

1 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix
2 such rate at 1.5%;

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

6 (i) the board of county commissioners of Douglas county, for the
7 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,
8 may fix such rate at 1.75%;

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

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

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

18 (m) the board of county commissioners of Saline county, for the
19 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
20 rate at up to 1.5%;

21 (n) the board of county commissioners of Harvey county, for the
22 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
23 rate at 2.0%;

24 (o) the board of county commissioners of Atchison county, for the
25 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
26 rate at a percentage that is equal to the sum of the rate allowed to be
27 imposed by the board of county commissioners of Atchison county on the
28 effective date of this act plus 0.25%;

29 (p) the board of county commissioners of Wabaunsee county, for the
30 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such
31 rate at a percentage that is equal to the sum of the rate allowed to be
32 imposed by the board of county commissioners of Wabaunsee county on
33 July 1, 2007, plus 0.5%;

34 (q) the board of county commissioners of Jefferson county, for the
35 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may
36 fix such rate at 2.25%;

37 (r) the board of county commissioners of Riley county, for the
38 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
39 rate at a percentage that is equal to the sum of the rate allowed to be
40 imposed by the board of county commissioners of Riley county on July 1,
41 2007, plus up to 1%;

42 (s) the board of county commissioners of Johnson county, for the
43 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such

1 rate at a percentage that is equal to the sum of the rate allowed to be
2 imposed by the board of county commissioners of Johnson county on July
3 1, 2007, plus 0.25%;

4 (t) the board of county commissioners of Wilson county, for the
5 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such
6 rate at up to 2%;

7 (u) the board of county commissioners of Butler county, for the
8 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such
9 rate at a percentage that is equal to the sum of the rate otherwise allowed
10 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

11 (v) the board of county commissioners of Barton county, for the
12 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such
13 rate at up to 1.5%;

14 (w) the board of county commissioners of Lyon county, for the
15 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
16 such rate at 1.5%;

17 (x) the board of county commissioners of Rawlins county, for the
18 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix
19 such rate at 1.75%;

20 (y) the board of county commissioners of Chautauqua county, for the
21 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix
22 such rate at 2.0%;

23 (z) the board of county commissioners of Pottawatomie county, for
24 the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix
25 such rate at up to 1.5%;

26 (aa) the board of county commissioners of Kingman county, for the
27 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such
28 rate at a percentage that is equal to the sum of the rate otherwise allowed
29 pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;

30 (bb) the board of county commissioners of Edwards county, for the
31 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such
32 rate at 1.375%;

33 (cc) the board of county commissioners of Rooks county, for the
34 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such
35 rate at up to 1.5%;

36 (dd) the board of county commissioners of Bourbon county, for the
37 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,
38 may fix such rate at up to 2.0%;

39 (ee) the board of county commissioners of Marion county, for the
40 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such
41 rate at 2.5%;

42 (ff) the board of county commissioners of Finney county, for the
43 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix

1 such rate at a percentage that is equal to the sum of the rate otherwise
2 allowed pursuant to this section, plus 0.3%;

3 (gg) the board of county commissioners of Cherokee county, for the
4 purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such
5 rate at a percentage that is equal to the sum of the rate otherwise allowed
6 pursuant to this section, plus 0.5%;

7 (hh) the board of county commissioners of Wilson county, for the
8 purposes of K.S.A. 12-187(b)(33), and amendments thereto, may fix such
9 rate at a percentage that is equal to the sum of the rate otherwise allowed
10 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

11 (ii) the board of county commissioners of Atchison county, for the
12 purposes of K.S.A. 12-187(b)(34), and amendments thereto, may fix such
13 rate at a percentage that is equal to the sum of the rate otherwise allowed
14 pursuant to this section, plus up to 1%;

15 (jj) the board of county commissioners of Dickinson county, for the
16 purposes of K.S.A. 12-187(b)(35), and amendments thereto, may fix such
17 rate at a percentage that is equal to the sum of the rate otherwise allowed
18 pursuant to this section, plus 0.25%;

19 (kk) the board of county commissioners of Rawlins county, for the
20 purposes of K.S.A. 12-187(b)(36), and amendments thereto, may fix such
21 rate at a percentage that is equal to the sum of the rate otherwise allowed
22 pursuant to this section, plus up to 1%;

23 (ll) the board of county commissioners of Marshall county, for the
24 purposes of K.S.A. 12-187(b)(37), and amendments thereto, may fix such
25 rate at a percentage that is equal to the sum of the rate otherwise allowed
26 pursuant to this section, plus up to 1%; ~~and~~

27 (mm) the board of county commissioners of Neosho county, for the
28 purposes of K.S.A. 12-187(b)(38), and amendments thereto, may fix such
29 rate at a percentage that is equal to the sum of the rate otherwise allowed
30 pursuant to this section, plus 0.5%; *and*

31 ***(nn) the board of county commissioners of Pawnee county, for the***
32 ***purposes of K.S.A. 12-187(b)(39), and amendments thereto, may fix***
33 ***such rate at a percentage that is equal to the sum of the rate otherwise***
34 ***allowed pursuant to this section, plus up to 1%.***

35 Any county or city levying a retailers' sales tax is hereby prohibited
36 from administering or collecting such tax locally, but shall utilize the
37 services of the state department of revenue to administer, enforce and
38 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
39 189a, and amendments thereto, such tax shall be identical in its
40 application, and exemptions therefrom, to the Kansas retailers' sales tax act
41 and all laws and administrative rules and regulations of the state
42 department of revenue relating to the Kansas retailers' sales tax shall apply
43 to such local sales tax insofar as such laws and rules and regulations may

1 be made applicable. The state director of taxation is hereby authorized to
2 administer, enforce and collect such local sales taxes and to adopt such
3 rules and regulations as may be necessary for the efficient and effective
4 administration and enforcement thereof.

5 Upon receipt of a certified copy of an ordinance or resolution
6 authorizing the levy of a local retailers' sales tax, the director of taxation
7 shall cause such taxes to be collected within or without the boundaries of
8 such taxing subdivision at the same time and in the same manner provided
9 for the collection of the state retailers' sales tax. Such copy shall be
10 submitted to the director of taxation within 30 days after adoption of any
11 such ordinance or resolution. The director of taxation shall confirm that all
12 provisions of law applicable to the authorization of local sales tax have
13 been followed prior to causing the collection. If the director of taxation
14 discovers that a city or county did not comply with any provision of law
15 applicable to the authorization of a local sales tax after collection has
16 commenced, the director shall immediately notify the city or county and
17 cease collection of such sales tax until such noncompliance is remedied.
18 All moneys collected by the director of taxation under the provisions of
19 this section shall be credited to a county and city retailers' sales tax fund
20 which fund is hereby established in the state treasury, except that all
21 moneys collected by the director of taxation pursuant to the authority
22 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be
23 credited to the Wilson county capital improvements fund. Any refund due
24 on any county or city retailers' sales tax collected pursuant to this act shall
25 be paid out of the sales tax refund fund and reimbursed by the director of
26 taxation from collections of local retailers' sales tax revenue. Except for
27 local retailers' sales tax revenue required to be deposited in the
28 redevelopment bond fund established under K.S.A. 74-8927, and
29 amendments thereto, all local retailers' sales tax revenue collected within
30 any county or city pursuant to this act shall be apportioned and remitted at
31 least quarterly by the state treasurer, on instruction from the director of
32 taxation, to the treasurer of such county or city.

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

37 The director of taxation shall provide, upon request by a city or county
38 clerk or treasurer or finance officer of any city or county levying a local
39 retailers' sales tax, monthly reports identifying each retailer doing business
40 in such city or county or making taxable sales sourced to such city or
41 county, setting forth the tax liability and the amount of such tax remitted
42 by each retailer during the preceding month and identifying each business
43 location maintained by the retailer and such retailer's sales or use tax

1 registration or account number. Such report shall be made available to the
2 clerk or treasurer or finance officer of such city or county within a
3 reasonable time after it has been requested from the director of taxation.
4 The director of taxation shall be allowed to assess a reasonable fee for the
5 issuance of such report. Information received by any city or county
6 pursuant to this section shall be confidential, and it shall be unlawful for
7 any officer or employee of such city or county to divulge any such
8 information in any manner. Any violation of this paragraph by a city or
9 county officer or employee is a class A misdemeanor, and such officer or
10 employee shall be dismissed from office. Reports of violations of this
11 paragraph shall be investigated by the attorney general. The district
12 attorney or county attorney and the attorney general shall have authority to
13 prosecute violations of this paragraph.

14 *Sec. 3. K.S.A. 2024 Supp. 12-192 is hereby amended to read as*
15 *follows: 12-192. (a) Except as otherwise provided by subsection (b), (d)*
16 *or (h), all revenue received by the director of taxation from a countywide*
17 *retailers' sales tax shall be apportioned among the county and each city*
18 *located in such county in the following manner:*

19 *(1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be*
20 *apportioned among the county and each city located in such county in*
21 *the proportion that the total tangible property tax levies made in such*
22 *county in the preceding year for all funds of each such governmental*
23 *unit bear to the total of all such levies made in the preceding year; and*

24 *(2) $\frac{1}{2}$ of all revenue received by the director of taxation from such*
25 *countywide retailers' sales tax shall be apportioned among the county*
26 *and each city located in such county, first to the county that portion of*
27 *the revenue equal to the proportion that the population of the county*
28 *residing in the unincorporated area of the county bears to the total*
29 *population of the county, and second to the cities in the proportion that*
30 *the population of each city bears to the total population of the county,*
31 *except that no persons residing within the Fort Riley military reservation*
32 *shall be included in the determination of the population of any city*
33 *located within Riley county.*

34 *All revenue apportioned to a county shall be paid to its county*
35 *treasurer and shall be credited to the general fund of the county.*

36 *(b) (1) In lieu of the apportionment formula provided in subsection*
37 *(a), all revenue received by the director of taxation from a countywide*
38 *retailers' sales tax imposed within Johnson county at the rate of 0.75%,*
39 *1% or 1.25% after July 1, 2007, shall be apportioned among the county*
40 *and each city located in such county in the following manner:*

41 *(A) The revenue received from the first 0.5% rate of tax shall be*
42 *apportioned in the manner prescribed by subsection (a); and*

43 *(B) the revenue received from the rate of tax exceeding 0.5% shall*

1 *be apportioned as follows:*

2 (i) $\frac{1}{4}$ *shall be apportioned among the county and each city located*
3 *in such county in the proportion that the total tangible property tax*
4 *levies made in such county in the preceding year for all funds of each*
5 *such governmental unit bear to the total of all such levies made in the*
6 *preceding year;*

7 (ii) $\frac{1}{4}$ *shall be apportioned among the county and each city located*
8 *in such county, first to the county that portion of the revenue equal to*
9 *the proportion that the population of the county residing in the*
10 *unincorporated area of the county bears to the total population of the*
11 *county, and second to the cities in the proportion that the population of*
12 *each city bears to the total population of the county; and*

13 (iii) $\frac{1}{2}$ *shall be retained by the county for its sole use and benefit.*

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

24 (3) *In lieu of the apportionment formula provided in subsection (a),*
25 *on and after the effective date of this act, all moneys received by the*
26 *director of taxation from a countywide retailers' sales tax imposed*
27 *within Phillips county pursuant to the election held on September 20,*
28 *2005, shall be remitted to and shall be retained by the county and*
29 *expended only for the purpose for which the revenue received from the*
30 *tax was pledged.*

31 (c) (1) *Except as otherwise provided by paragraph (2) of this*
32 *subsection, for purposes of subsections (a) and (b), the term "total*
33 *tangible property tax levies" means the aggregate dollar amount of tax*
34 *revenue derived from ad valorem tax levies applicable to all tangible*
35 *property located within each such city or county. The ad valorem*
36 *property tax levy of any county or city district entity or subdivision shall*
37 *be included within this term if the levy of any such district entity or*
38 *subdivision is applicable to all tangible property located within each*
39 *such city or county.*

40 (2) *For the purposes of subsections (a) and (b), any ad valorem*
41 *property tax levied on property located in a city in Johnson county for*
42 *the purpose of providing fire protection service in such city shall be*
43 *included within the term "total tangible property tax levies" for such city*

1 *regardless of its applicability to all tangible property located within each*
2 *such city. If the tax is levied by a district which extends across city*
3 *boundaries, for purposes of this computation, the amount of such levy*
4 *shall be apportioned among each city in which such district extends in*
5 *the proportion that such tax levied within each city bears to the total tax*
6 *levied by the district.*

7 *(d) (1) All revenue received from a countywide retailers' sales tax*
8 *imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I),*
9 *(6), (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23),*
10 *(25), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37) and (38)*
11 *and (39), and amendments thereto, shall be remitted to and shall be*
12 *retained by the county and expended only for the purpose for which the*
13 *revenue received from the tax was pledged.*

14 *(2) Except as otherwise provided in K.S.A. 12-187(b)(5), and*
15 *amendments thereto, all revenues received from a countywide retailers'*
16 *sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments*
17 *thereto, shall be remitted to and shall be retained by the county and*
18 *expended only for the purpose for which the revenue received from the*
19 *tax was pledged.*

20 *(3) All revenue received from a countywide retailers' sales tax*
21 *imposed pursuant to K.S.A. 12-187(b)(26), and amendments thereto,*
22 *shall be remitted to and shall be retained by the county and expended*
23 *only for the purpose for which the revenue received from the tax was*
24 *pledged unless the question of imposing a countywide retailers' sales tax*
25 *authorized by K.S.A. 12-187(b)(26), and amendments thereto, includes*
26 *the apportionment of revenue prescribed in subsection (a).*

27 *(e) All revenue apportioned to the several cities of the county shall*
28 *be paid to the respective treasurers thereof and deposited in the general*
29 *fund of the city. Whenever the territory of any city is located in two or*
30 *more counties and any one or more of such counties do not levy a*
31 *countywide retailers' sales tax, or whenever such counties do not levy a*
32 *countywide retailers' sales taxes at a uniform rate, the revenue received*
33 *by such city from the proceeds of the countywide retailers' sales tax, as*
34 *an alternative to depositing the same in the general fund, may be used*
35 *for the purpose of reducing the tax levies of such city upon the taxable*
36 *tangible property located within the county levying such countywide*
37 *retailers' sales tax.*

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

41 *(g) Prior to December 31 of each year, the clerk of every county*
42 *imposing a countywide retailers' sales tax shall provide such*
43 *information deemed necessary by the secretary of revenue to apportion*

1 *and remit revenue to the counties and cities pursuant to this section.*

2 *(h) The provisions of subsections (a) and (b) for the apportionment*
3 *of countywide retailers' sales tax shall not apply to any revenues*
4 *received pursuant to a county or countywide retailers' sales tax levied or*
5 *collected under K.S.A. 74-8929, and amendments thereto. All such*
6 *revenue collected under K.S.A. 74-8929, and amendments thereto, shall*
7 *be deposited into the redevelopment bond fund established by K.S.A. 74-*
8 *8927, and amendments thereto, for the period of time set forth in K.S.A.*
9 *74-8927, and amendments thereto.*

10 Sec. ~~3~~ 4. K.S.A. 2024 Supp. 12-187 ~~and~~, 12-189 *and 12-192* are
11 hereby repealed.

12 Sec. ~~4~~ 5. This act shall take effect and be in force from and after its
13 publication in the Kansas register.