

HOUSE BILL No. 2712

By Committee on Taxation

Requested by Representative A. Smith

2-5

1 AN ACT concerning sales and compensating use tax; relating to city and
2 countywide retailers' sales tax; increasing the authority for a
3 countywide retailers' sales tax and providing for the dedicated
4 apportionment of special purpose tax revenues up to 2%; limiting
5 special purpose taxes to 10 years; amending K.S.A. 2025 Supp. 12-187,
6 12-189 and 12-192 and repealing the existing sections.
7

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

9 Section 1. K.S.A. 2025 Supp. 12-187 is hereby amended to read as
10 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
11 provisions of this act without the governing body of such city having first
12 submitted such proposition to and having received the approval of a
13 majority of the electors of the city voting thereon at an election called and
14 held therefor. The governing body of any city may submit the question of
15 imposing a retailers' sales tax and the governing body shall be required to
16 submit the question upon submission of a petition signed by electors of
17 such city equal in number to not less than 10% of the electors of such city.

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

32 (2) The board of county commissioners of Anderson, Atchison,
33 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Finney, Ford,
34 Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,
35 Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,

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

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

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

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

43 (D) Except as otherwise provided in this paragraph, the result of the

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

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

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

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

38 (H) The result of the election held on November 7, 2017, on the
39 question submitted by the board of county commissioners of Finney
40 county for the purpose of increasing its countywide retailers' sales tax by
41 0.3% is hereby declared valid, and the revenues of such tax shall be used
42 by Finney county and the city of Garden City, Kansas, as agreed in an
43 interlocal cooperation agreement between the city and county, and as

1 detailed in the ballot question approved by voters. The tax imposed
2 pursuant to this subparagraph shall be levied for a period of 15 years from
3 the date it is first levied.

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

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

37 (5) The board of county commissioners of any county may submit the
38 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,
39 0.75% or 1% and pledging the revenue received therefrom for the purpose
40 of financing the provision of health care services, as enumerated in the
41 question, to the electors at an election called and held thereon. Whenever
42 any county imposes a tax pursuant to this paragraph, any tax imposed
43 pursuant to subsection (a)(2) by any city located in such county shall

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

15 (6) The board of county commissioners of Allen county may submit
16 the question of imposing a countywide retailers' sales tax at the rate of
17 0.5% and pledging the revenue received therefrom for the purpose of
18 financing the costs of operation and construction of a solid waste disposal
19 area or the modification of an existing landfill to comply with federal
20 regulations to the electors at an election called and held thereon. The tax
21 imposed pursuant to this paragraph shall expire upon the payment of all
22 costs incurred in the financing of the project undertaken. Nothing in this
23 paragraph shall be construed to allow the rate of tax imposed by Allen
24 county pursuant to this paragraph to exceed or be imposed at any rate other
25 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

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

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

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

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

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

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

40 (12) The board of county commissioners of Shawnee county may
41 submit the question of imposing a countywide retailers' sales tax at the rate
42 of 0.25% and pledging the revenue received therefrom to the city of
43 Topeka for the purpose of financing the costs of rebuilding the Topeka

1 boulevard bridge and other public infrastructure improvements associated
2 with such project to the electors at an election called and held thereon. The
3 tax imposed pursuant to this paragraph shall expire upon payment of all
4 costs authorized in financing such project.

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

11 (14) The board of county commissioners of Neosho county may
12 submit the question of imposing a countywide retailers' sales tax at the rate
13 of 0.5% and pledging the revenue received therefrom for the purpose of
14 financing the costs of roadway construction and improvement 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
17 pursuant to this paragraph in the financing of such project.

18 (15) The board of county commissioners of Saline 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 construction and operation of an expo center to
22 the electors at an election called and held thereon. The tax imposed
23 pursuant to this paragraph shall expire after five years from the date such
24 tax is first collected.

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

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

38 (18) The board of county commissioners of Wabaunsee county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.5% and pledging the revenue received therefrom for the purpose of
41 financing the costs of bridge and roadway construction and improvement
42 to the electors at an election called and held thereon. The tax imposed
43 pursuant to this paragraph shall expire after 15 years from the date such

1 tax is first collected. On and after July 1, 2019, the countywide retailers' sales tax imposed pursuant to this paragraph may be extended or reenacted for one additional period not to exceed 15 years upon the board of county commissioners of Wabaunsee county submitting such question to the electors at an election called and held thereon as provided by law. For any countywide retailers' sales tax that is extended or reenacted pursuant to this paragraph, such tax shall expire not later than 15 years from the date such tax is first collected.

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

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

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

22 (22) The board of county commissioners of Wilson county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 1% and pledging the revenue received therefrom for the purpose

1 of financing the costs of roadway construction and improvements to
2 federal highways, the development of a new industrial park and other
3 public infrastructure improvements to the electors at an election called and
4 held thereon. The tax imposed pursuant to this paragraph shall expire upon
5 payment of all costs authorized pursuant to this paragraph in the financing
6 of such project or projects.

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

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

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

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

42 (27) The board of county commissioners of Kingman county may
43 submit the question of imposing a countywide retailers' sales tax at the rate

1 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
2 therefrom for the purpose of financing the costs of constructing and
3 furnishing a law enforcement center and jail facility and the costs of
4 roadway and bridge improvements to the electors at an election called and
5 held thereon. The tax imposed pursuant to this paragraph shall expire not
6 later than 20 years from the date such tax is first collected.

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

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

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

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

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

38 (33) The board of county commissioners of Wilson county may
39 submit the question of imposing a countywide retailers' sales tax at the rate
40 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
41 therefrom for the purpose of supporting emergency medical and
42 ambulance services in the county to the electors at an election called and
43 held thereon. The tax imposed pursuant to this paragraph shall expire after

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

9 (34) The board of county commissioners of Atchison county may 10 submit the question of imposing a countywide retailers' sales tax at the rate 11 of up to 1% and pledging the revenue received for the purpose of joint law 12 enforcement communications and solid waste disposal in Atchison county 13 to the electors at an election called and held thereon. The tax imposed 14 pursuant to this paragraph shall expire after 10 years from the date such 15 tax is first collected.

16 (35) The board of county commissioners of Dickinson county may 17 submit the question of imposing a countywide retailers' sales tax at the rate 18 of 0.25% and pledging the revenue received therefrom for the purpose of 19 financing the costs of public safety capital projects to the electors at an 20 election called and held thereon. The tax imposed pursuant to this 21 paragraph shall expire after five years from the date such tax is first 22 collected. The countywide retailers' sales tax imposed pursuant to this 23 paragraph may be extended or reenacted for additional five-year periods 24 upon the board of county commissioners of Dickinson county submitting 25 such question to the electors at an election called and held thereon for each 26 additional five-year period as provided by law.

27 (36) The board of county commissioners of Rawlins county may 28 submit the question of imposing a countywide retailers' sales tax at the rate 29 of up to 1% and pledging the revenue received therefrom for the purpose 30 of financing the costs of construction, remodeling, capital improvements 31 or maintenance of attendance centers or other district facilities of any 32 school district or school districts within the county. The tax imposed 33 pursuant to this paragraph shall expire upon payment of all costs 34 authorized in financing the costs of attendance centers or other district 35 facilities for U.S.D. No. 105.

36 (37) The board of county commissioners of Marshall county may 37 submit the question of imposing a countywide retailers' sales tax at the rate 38 of up to 1% and pledging the revenue therefrom for the purpose of 39 financing the costs of constructing or remodeling and furnishing a jail 40 facility to the electors at an election called and held thereon. The tax 41 imposed pursuant to this paragraph shall expire upon the payment of all 42 costs authorized in financing such project or projects.

43 (38) The board of county commissioners of Neosho county may

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

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

16 (40) The board of county commissioners of Seward county may
17 submit the question of imposing a countywide retailers' sales tax at the rate
18 of 0.5% and pledging the revenue received therefrom for the purpose of
19 financing the costs of roadway and bridge construction, maintenance and
20 improvement to the electors at an election called and held thereon. The tax
21 imposed pursuant to this paragraph shall expire after 10 years from the
22 date such tax is first collected. The countywide retailers' sales tax imposed
23 pursuant to this paragraph may be extended or reenacted for additional 10-
24 year periods upon the board of county commissioners of Seward county
25 submitting such question to the electors at an election called and held
26 thereon for each additional 10-year period as provided by law.

27 (41) The board of county commissioners of Jackson county may
28 submit the question of imposing a countywide retailers' sales tax at the rate
29 of 0.25% and pledging the revenue received therefrom for the purpose of
30 supporting hospital services in the county to the electors at an election
31 called and held thereon. The tax imposed pursuant to this paragraph shall
32 expire after 10 years from the date such tax is first collected.

33 (c) The boards of county commissioners of any two or more
34 contiguous counties, upon adoption of a joint resolution by such boards,
35 may submit the question of imposing a retailers' sales tax within such
36 counties to the electors of such counties at an election called and held
37 thereon and such boards of any two or more contiguous counties shall be
38 required to submit such question upon submission of a petition in each of
39 such counties, signed by a number of electors of each of such counties
40 where submitted equal in number to not less than 10% of the electors of
41 each of such counties who voted at the last preceding general election for
42 the office of secretary of state, or upon receiving resolutions requesting
43 such an election passed by not less than $\frac{2}{3}$ of the membership of the

1 governing body of each of one or more cities within each of such counties
2 that contains a population of not less than 25% of the entire population of
3 each of such counties, or upon receiving resolutions requesting such an
4 election passed by $\frac{2}{3}$ of the membership of the governing body of each of
5 one or more taxing subdivisions within each of such counties that levy not
6 less than 25% of the property taxes levied by all taxing subdivisions within
7 each of such counties.

8 (d) ~~Notwithstanding any provision of law to the contrary, including~~
9 ~~subsection (b)(5). Any special purpose city retailers' sales tax being levied~~
10 ~~by a city prior to or special purpose countywide retailers' sales tax in~~
11 ~~effect on July 1, 2006 2026, shall continue in effect until repealed at the~~
12 ~~later of:~~

13 (1) *The paying off of any bonds that are financed with proceeds of the*
14 *city retailers' sales tax or countywide retailers' sales tax if such bond*
15 *obligation existed prior to July 1, 2026; or*

16 (2) *the earlier of:*

17 (A) *July 1, 2036;*

18 (B) *the repeal of the city retailers' sales tax or countywide retailers'*
19 *sales tax in the manner provided herein in this section for the adoption and*
20 *approval of such tax or until repealed by the adoption of an ordinance or*
21 *resolution for such repeal. Any countywide retailers' sales tax in the*
22 *amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect*
23 *until repealed in the manner provided herein for the adoption and approval*
24 *of such tax; or*

25 (3) *the expiration of the city retailers' sales tax or countywide*
26 *retailers' sales tax.*

27 (e) Any city or county proposing to adopt a retailers' sales tax shall
28 give notice of its intention to submit such proposition for approval by the
29 electors in the manner required by K.S.A. 10-120, and amendments
30 thereto. The notices shall state the time of the election and the rate and
31 effective date of the proposed tax. If a majority of the electors voting
32 thereon at such election fail to approve the proposition, such proposition
33 may be resubmitted under the conditions and in the manner provided in
34 this act for submission of the proposition. If a majority of the electors
35 voting thereon at such election shall approve the levying of such tax, the
36 governing body of any such city or county shall provide by ordinance or
37 resolution, as the case may be, for the levy of the tax. Any repeal of such
38 tax or any reduction or increase in the rate thereof, within the limits
39 prescribed by K.S.A. 12-189, and amendments thereto, shall be
40 accomplished in the manner provided herein for the adoption and approval
41 of such tax except that the repeal of any such city or county retailers' sales
42 tax may be accomplished by the adoption of an ordinance or resolution so
43 providing.

1 (f) The sufficiency of the number of signers of any petition filed
2 under this section shall be determined by the county election officer. Every
3 election held under this act shall be conducted by the county election
4 officer.

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

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

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

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

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

17 (h) *The county clerk shall forward any successful ballot proposition
18 to the department of revenue within 30 days after certification of election
19 results.*

20 Sec. 2. K.S.A. 2025 Supp. 12-189 is hereby amended to read as
21 follows: 12-189. (a) The rate of any city retailers' sales tax shall be fixed in
22 increments of 0.05% and in an amount not to exceed 2% for general
23 purposes and not to exceed 1% for special purposes, which shall be
24 determined by the governing body of the city. For any retailers' sales tax
25 imposed by a city for special purposes, such city shall specify the purposes
26 for which such tax is imposed. All such special purpose ~~city~~ retailers' sales
27 taxes imposed by a city shall expire after 10 years from the date such tax is
28 first collected.

29 (b) (1) The rate of any countywide retailers' sales tax shall be fixed in
30 increments of 0.05% in an amount determined by the board of county
31 commissioners not to exceed 1%.

32 (A) ~~1% for general purposes, and shall be fixed in increments of
33 0.25%, and which amount shall be determined by the board of county
34 commissioners, except that:~~

35 (a) ~~The board of county commissioners of Wabaunsee county, for the
36 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
37 rate at 1.25%; the board of county commissioners of Osage or Reno
38 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
39 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
40 Cherokee, Crawford, Finney, Ford, Saline, Seward or Wyandotte county,
41 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
42 such rate at 1.5%; the board of county commissioners of Atchison or
43 Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments~~

1 thereto, may fix such rate at 1.5% or 1.75%; the board of county
2 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the
3 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
4 rate at 2%; the board of county commissioners of Marion county, for the
5 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
6 rate at 2.5%; the board of county commissioners of Franklin, Linn and
7 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments
8 thereto, may fix such rate at a percentage that is equal to the sum of the
9 rate allowed to be imposed by the respective board of county
10 commissioners on July 1, 2007, plus up to 1.0%; and the board of county
11 commissioners of Brown or Grant county, for the purposes of K.S.A. 12-
12 187(b)(2), and amendments thereto, may fix such rate at up to 2%;

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

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

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

24 (e) the board of county commissioners of Dickinson county, for the
25 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such
26 rate at 1.5%, and the board of county commissioners of Miami county, for
27 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
28 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

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

1 (k) the board of county commissioners of Sedgwick county, for the
2 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix
3 such rate at 2%;
4 (l) the board of county commissioners of Neosho county, for the
5 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such
6 rate at 1.0% or 1.5%;
7 (m) the board of county commissioners of Saline county, for the
8 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
9 rate at up to 1.5%;
10 (n) the board of county commissioners of Harvey county, for the
11 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
12 rate at 2.0%;
13 (o) the board of county commissioners of Atchison county, for the
14 purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such
15 rate at a percentage that is equal to the sum of the rate allowed to be
16 imposed by the board of county commissioners of Atchison county on the
17 effective date of this act plus 0.25%;
18 (p) the board of county commissioners of Wabaunsee county, for the
19 purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such
20 rate at a percentage that is equal to the sum of the rate allowed to be
21 imposed by the board of county commissioners of Wabaunsee county on
22 July 1, 2007, plus 0.5%;
23 (q) the board of county commissioners of Jefferson county, for the
24 purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may
25 fix such rate at 2.25%;
26 (r) the board of county commissioners of Riley county, for the
27 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
28 rate at a percentage that is equal to the sum of the rate allowed to be
29 imposed by the board of county commissioners of Riley county on July 1,
30 2007, plus up to 1%;
31 (s) the board of county commissioners of Johnson county, for the
32 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
33 rate at a percentage that is equal to the sum of the rate allowed to be
34 imposed by the board of county commissioners of Johnson county on July
35 1, 2007, plus 0.25%;
36 (t) the board of county commissioners of Wilson county, for the
37 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such
38 rate at up to 2%;
39 (u) the board of county commissioners of Butler county, for the
40 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such
41 rate at a percentage that is equal to the sum of the rate otherwise allowed
42 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;
43 (v) the board of county commissioners of Barton county, for the

1 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such
2 rate at up to 1.5%;
3 (w) the board of county commissioners of Lyon county, for the
4 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
5 such rate at 1.5%;
6 (x) the board of county commissioners of Rawlins county, for the
7 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix
8 such rate at 1.75%;
9 (y) the board of county commissioners of Chautauqua county, for the
10 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix
11 such rate at 2.0%;
12 (z) the board of county commissioners of Pottawatomie county, for
13 the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix
14 such rate at up to 1.5%;
15 (aa) the board of county commissioners of Kingman county, for the
16 purposes of K.S.A. 12-187(b)(27), 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%, 0.5%, 0.75%, or 1%;
19 (bb) the board of county commissioners of Edwards county, for the
20 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such
21 rate at 1.375%;
22 (ee) the board of county commissioners of Rooks county, for the
23 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such
24 rate at up to 1.5%;
25 (dd) the board of county commissioners of Bourbon county, for the
26 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,
27 may fix such rate at up to 2.0%;
28 (ee) the board of county commissioners of Marion county, for the
29 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such
30 rate at 2.5%;
31 (ff) the board of county commissioners of Finney county, for the
32 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix such
33 rate at a percentage that is equal to the sum of the rate otherwise allowed
34 pursuant to this section, plus 0.3%;
35 (gg) the board of county commissioners of Cherokee county, for the
36 purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such
37 rate at a percentage that is equal to the sum of the rate otherwise allowed
38 pursuant to this section, plus 0.5%;
39 (hh) the board of county commissioners of Wilson county, for the
40 purposes of K.S.A. 12-187(b)(33), and amendments thereto, may fix such
41 rate at a percentage that is equal to the sum of the rate otherwise allowed
42 pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;
43 (ii) the board of county commissioners of Atchison county, for the

1 purposes of K.S.A. 12-187(b)(34), and amendments thereto, may fix such
2 rate at a percentage that is equal to the sum of the rate otherwise allowed
3 pursuant to this section, plus up to 1%;

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

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

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

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

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

24 (oo) the board of county commissioners of Seward county, for the
25 purposes of K.S.A. 12-187(b)(40), and amendments thereto, may fix such
26 rate at a percentage that is equal to the sum of the rate otherwise allowed
27 pursuant to this section, plus 0.5%; and

28 (pp) the board of county commissioners of Jackson county, for the
29 purposes of K.S.A. 12-187(b)(41), and amendments thereto, may fix such
30 rate at a percentage that is equal to the sum of the rate otherwise allowed
31 pursuant to this section, plus 0.25% such amounts are subject to the
32 apportionment provided in K.S.A. 12-192(a) and (b), and amendments
33 thereto; and

34 (B) 2% for special purposes, and such amounts are subject to the
35 apportionment provided in K.S.A. 12-192(d), and amendments thereto.

36 (2) The cumulative countywide retailers' sales tax rate may exceed
37 the amount set forth pursuant to this subsection if such rate exceeded 3%
38 on July 1, 2026, except that no further countywide retailers' sales tax may
39 be imposed to the extent that such cumulative rate would exceed the limits
40 set forth in paragraph (1).

41 (3) For any special purpose countywide retailers' sales tax imposed
42 on and after July 1, 2026, such special purpose countywide retailers' sales
43 tax imposed by a county shall expire after 10 years from the date that such

1 *tax is first collected.*

2 (c) Any county or city levying a retailers' sales tax is hereby
3 prohibited from administering or collecting such tax locally, but shall
4 utilize the services of the state department of revenue to administer,
5 enforce and collect such tax. Except as otherwise specifically provided in
6 K.S.A. 12-189a, and amendments thereto, such tax shall be identical in its
7 application, and exemptions therefrom, to the Kansas retailers' sales tax act
8 and all laws and administrative rules and regulations of the state
9 department of revenue relating to the Kansas retailers' sales tax shall apply
10 to such local sales tax insofar as such laws and rules and regulations may
11 be made applicable. *Any changes to tax rates of a countywide retailers'*
12 *sales tax or a city retailers' sales tax shall be implemented in accordance*
13 *with the Kansas retailers' sales act and K.S.A. 79-3666, and amendments*
14 *thereto, including the dates for implementation and collection of the tax*
15 *based on the date that the department of revenue receives certification of*
16 *the election results pursuant to K.S.A. 12-187(h), and amendments thereto,*
17 *and the ballot proposition.* The state director of taxation is hereby
18 authorized to administer, enforce and collect such local sales taxes and to
19 adopt such rules and regulations as may be necessary for the efficient and
20 effective administration and enforcement thereof.

21 (d) Upon receipt of a certified copy of an ordinance or resolution
22 authorizing the levy of a local retailers' sales tax, the director of taxation
23 shall cause such taxes to be collected within or without the boundaries of
24 such taxing subdivision at the same time and in the same manner provided
25 for the collection of the state retailers' sales tax. Such copy shall be
26 submitted to the director of taxation within 30 days after adoption of any
27 such ordinance or resolution. The director of taxation shall confirm that all
28 provisions of law applicable to the authorization of local sales tax have
29 been followed prior to causing the collection. If the director of taxation
30 discovers that a city or county did not comply with any provision of law
31 applicable to the authorization of a local sales tax after collection has
32 commenced, the director shall immediately notify the city or county and
33 cease collection of such sales tax until such noncompliance is remedied.
34 All moneys collected by the director of taxation under the provisions of
35 this section shall be credited to a county and city retailers' sales tax fund,
36 which ~~fund~~ is hereby established in the state treasury, except that all
37 moneys collected by the director of taxation pursuant to the authority
38 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be
39 credited to the Wilson county capital improvements fund. Any refund due
40 on any county or city retailers' sales tax collected pursuant to this act shall
41 be paid out of the sales tax refund fund and reimbursed by the director of
42 taxation from collections of local retailers' sales tax revenue. Except for
43 local retailers' sales tax revenue required to be deposited in the

1 redevelopment bond fund established under K.S.A. 74-8927, and
2 amendments thereto, all local retailers' sales tax revenue collected within
3 any county or city pursuant to this act shall be apportioned and remitted at
4 least quarterly by the state treasurer, on instruction from the director of
5 taxation, to the treasurer of such county or city.

6 (e) Revenue that is received from the imposition of a local retailers'
7 sales tax that exceeds the amount of revenue required to pay the costs of a
8 special project for which such revenue was pledged shall be credited to the
9 city or county general fund, as the case requires.

10 (f) The director of taxation shall provide, upon request by a city or
11 county clerk or treasurer or finance officer of any city or county levying a
12 local retailers' sales tax, monthly reports identifying each retailer doing
13 business in such city or county or making taxable sales sourced to such
14 city or county, setting forth the tax liability and the amount of such tax
15 remitted by each retailer during the preceding month and identifying each
16 business location maintained by the retailer and such retailer's sales or use
17 tax registration or account number. Such report shall be made available to
18 the clerk or treasurer or finance officer of such city or county within a
19 reasonable time after it has been requested from the director of taxation.
20 The director of taxation shall be allowed to assess a reasonable fee for the
21 issuance of such report. Information received by any city or county
22 pursuant to this section shall be confidential, and it shall be unlawful for
23 any officer or employee of such city or county to divulge any such
24 information in any manner. Any violation of this paragraph by a city or
25 county officer or employee is a class A misdemeanor, and such officer or
26 employee shall be dismissed from office. Reports of violations of this
27 paragraph shall be investigated by the attorney general. The district
28 attorney or county attorney and the attorney general shall have authority to
29 prosecute violations of this paragraph.

30 (g) *A city retailers' sales tax and a countywide retailers' sales tax rate
31 in effect on July 1, 2026, shall continue in effect until such tax is repealed
32 pursuant to K.S.A. 12-187, and amendments thereto or such tax expires.*

33 Sec. 3. K.S.A. 2025 Supp. 12-192 is hereby amended to read as
34 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or
35 (h), all revenue received by the director of taxation from a countywide
36 retailers' sales tax shall be apportioned among the county and each city
37 located in such county in the following manner:

38 (1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be
39 apportioned among the county and each city located in such county in the
40 proportion that the total tangible property tax levies made in such county
41 in the preceding year for all funds of each such governmental unit bear to
42 the total of all such levies made in the preceding year, except that the
43 apportionment pursuant to this provision shall not change between July 1,

1 2025, and December 31, 2026; and

2 (2) $\frac{1}{2}$ of all revenue received by the director of taxation from such
3 countywide retailers' sales tax shall be apportioned among the county and
4 each city located in such county, first to the county that portion of the
5 revenue equal to the proportion that the population of the county residing
6 in the unincorporated area of the county bears to the total population of the
7 county, and second to the cities in the proportion that the population of
8 each city bears to the total population of the county, except that no persons
9 residing within the Fort Riley military reservation shall be included in the
10 determination of the population of any city located within Riley county.

11 All revenue apportioned to a county shall be paid to its county treasurer
12 and shall be credited to the general fund of the county.

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

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

20 (B) the revenue received from the rate of tax exceeding 0.5% shall be
21 apportioned as follows:

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

27 (ii) $\frac{1}{4}$ shall be apportioned among the county and each city located in
28 such county, first to the county that portion of the revenue equal to the
29 proportion that the population of the county residing in the unincorporated
30 area of the county bears to the total population of the county, and second to
31 the cities in the proportion that the population of each city bears to the
32 total population of the county; and

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

34 (2) In lieu of the apportionment formula provided in subsection (a),
35 all money received by the director of taxation from a countywide sales tax
36 imposed within Montgomery county pursuant to the election held on
37 November 8, 1994, shall be remitted to and shall be retained by the county
38 and expended only for the purpose for which the revenue received from
39 the tax was pledged. All revenue apportioned and paid from the imposition
40 of such tax to the treasurer of any city prior to the effective date of this act
41 shall be remitted to the county treasurer and expended only for the purpose
42 for which the revenue received from the tax was pledged.

43 (3) In lieu of the apportionment formula provided in subsection (a),

1 on and after the effective date of this act, all moneys received by the
2 director of taxation from a countywide retailers' sales tax imposed within
3 Phillips county pursuant to the election held on September 20, 2005, shall
4 be remitted to and shall be retained by the county and expended only for
5 the purpose for which the revenue received from the tax was pledged.

6 (c) (1) Except as otherwise provided by paragraph (2) of this
7 subsection, for purposes of subsections (a) and (b), the term "total tangible
8 property tax levies" means the aggregate dollar amount of tax revenue
9 derived from ad valorem tax levies applicable to all tangible property
10 located within each such city or county. The ad valorem property tax levy
11 of any county or city district entity or subdivision shall be included within
12 this term if the levy of any such district entity or subdivision is applicable
13 to all tangible property located within each such city or county.

14 (2) For the purposes of subsections (a) and (b), any ad valorem
15 property tax levied on property located in a city in Johnson county for the
16 purpose of providing fire protection service in such city shall be included
17 within the term "total tangible property tax levies" for such city regardless
18 of its applicability to all tangible property located within each such city. If
19 the tax is levied by a district ~~which~~ that extends across city boundaries, for
20 purposes of this computation, the amount of such levy shall be apportioned
21 among each city in which such district extends in the proportion that such
22 tax levied within each city bears to the total tax levied by the district.

23 (d) ~~(1)~~ All revenue received from a countywide retailers' sales tax
24 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6),
25 (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25),
26 (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40)
27 and (41), and amendments thereto, shall be remitted to and shall be
28 retained by the county and expended only for the purpose for which the
29 revenue received from the tax was pledged *when such countywide*
30 *retailers' sales tax was:*

31 (1) *Imposed pursuant to K.S.A. 12-187, and amendments thereto, and*
32 *such revenue was retained pursuant to this subsection prior to July 1,*
33 *2026; or*

34 (2) *in an amount less than or equal to the cumulative amount of 2%*
35 *for the county that is determined by the county to be retained for special*
36 *purposes pursuant to K.S.A. 12-189(b)(2)(B), and amendments thereto,*
37 *and exempt from the apportionment formula provided in subsections (a)*
38 *and (b).*

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

1 was pledged.

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

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

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

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

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

34 Sec. 4. K.S.A. 2025 Supp. 12-187, 12-189 and 12-192 are hereby
35 repealed.

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