

SENATE BILL No. 303

By Senator Peck

1-6

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 Labette county for the purpose of providing financial
4 support to fire departments located in the county; amending K.S.A.
5 2025 Supp. 12-187, 12-189 and 12-192 and repealing the existing
6 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,
36 Wabaunsee, Wilson and Wyandotte counties may submit the question of

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

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

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

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

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

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

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

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

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

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

1 pursuant to this subparagraph shall be levied for a period of 15 years from
2 the date it is first levied.

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

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

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

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

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

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

43 (B) The board of county commissioners of Dickinson 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 construction and improvement to the
4 electors at an election called and held thereon. The tax imposed pursuant
5 to this subparagraph shall expire after 10 years from the date such tax is
6 first collected.

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

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

22 (B) The board of county commissioners of Russell 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 economic development initiatives or public infrastructure
26 projects. The tax imposed pursuant to this subparagraph shall expire after
27 10 years from the date such tax is first collected.

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

34 (11) The board of county commissioners of Douglas 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 purposes of
37 conservation, access and management of open space; preservation of
38 cultural heritage; and economic development projects and activities.

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

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

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

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

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

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

30 (17) The board of county commissioners of Atchison 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 costs of construction and maintenance of sports and
34 recreational facilities to the electors at an election called and held thereon.
35 The tax imposed pursuant to this paragraph shall expire upon payment of
36 all costs authorized in financing such facilities.

37 (18) The board of county commissioners of Wabaunsee county may
38 submit the question of imposing a countywide retailers' sales tax at the rate
39 of 0.5% and pledging the revenue received therefrom for the purpose of
40 financing the costs of bridge and roadway construction and improvement
41 to the electors at an election called and held thereon. The tax imposed
42 pursuant to this paragraph shall expire after 15 years from the date such
43 tax is first collected. On and after July 1, 2019, the countywide retailers'

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

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

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

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

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

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

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

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

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

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

41 (27) The board of county commissioners of Kingman 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 financing the costs of constructing and
2 furnishing a law enforcement center and jail facility and the costs of
3 roadway and bridge improvements to the electors at an election called and
4 held thereon. The tax imposed pursuant to this paragraph shall expire not
5 later than 20 years from the date such tax is first collected.

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

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

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

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

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

37 (33) The board of county commissioners of Wilson county may
38 submit the question of imposing a countywide retailers' sales tax at the rate
39 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
40 therefrom for the purpose of supporting emergency medical and
41 ambulance services in the county to the electors at an election called and
42 held thereon. The tax imposed pursuant to this paragraph shall expire after
43 10 years from the date such tax is first collected. The countywide retailers'

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

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

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

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

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

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

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

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

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

26 (41) The board of county commissioners of Jackson 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 supporting hospital services in the county to the electors at an election
30 called and held thereon. The tax imposed pursuant to this paragraph shall
31 expire after 10 years from the date such tax is first collected.

32 (42) *The board of county commissioners of Labette county may*
33 *submit the question of imposing a countywide retailers' sales tax at the*
34 *rate of 0.125% and pledging the revenue received therefrom for the*
35 *purpose of providing financial support to fire departments located in the*
36 *county to the electors at an election called and held thereon. The tax*
37 *imposed pursuant to this paragraph shall expire after five years from the*
38 *date such tax is first collected. The countywide retailers' sales tax imposed*
39 *pursuant to this paragraph may be extended or reenacted for additional*
40 *five-year periods upon the board of county commissioners of Labette*
41 *county submitting such question to the electors at an election called and*
42 *held thereon for each additional five-year period as provided by law.*

43 (c) The boards of county commissioners of any two or more

1 contiguous counties, upon adoption of a joint resolution by such boards,
2 may submit the question of imposing a retailers' sales tax within such
3 counties to the electors of such counties at an election called and held
4 thereon and such boards of any two or more contiguous counties shall be
5 required to submit such question upon submission of a petition in each of
6 such counties, signed by a number of electors of each of such counties
7 where submitted equal in number to not less than 10% of the electors of
8 each of such counties who voted at the last preceding general election for
9 the office of secretary of state, or upon receiving resolutions requesting
10 such an election passed by not less than $\frac{2}{3}$ of the membership of the
11 governing body of each of one or more cities within each of such counties
12 that contains a population of not less than 25% of the entire population of
13 each of such counties, or upon receiving resolutions requesting such an
14 election passed by $\frac{2}{3}$ of the membership of the governing body of each of
15 one or more taxing subdivisions within each of such counties that levy not
16 less than 25% of the property taxes levied by all taxing subdivisions within
17 each of such counties.

18 (d) Notwithstanding any provision of law to the contrary, including
19 subsection (b)(5), any city retailers' sales tax being levied by a city prior to
20 July 1, 2006, shall continue in effect until repealed in the manner provided
21 herein for the adoption and approval of such tax or until repealed by the
22 adoption of an ordinance for such repeal. Any countywide retailers' sales
23 tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue
24 in effect until repealed in the manner provided herein for the adoption and
25 approval of such tax.

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

42 (f) The sufficiency of the number of signers of any petition filed
43 under this section shall be determined by the county election officer. Every

1 election held under this act shall be conducted by the county election
2 officer.

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

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

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

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

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

15 Sec. 2. K.S.A. 2025 Supp. 12-189 is hereby amended to read as
16 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
17 increments of 0.05% and in an amount not to exceed 2% for general
18 purposes and not to exceed 1% for special purposes, which shall be
19 determined by the governing body of the city. For any retailers' sales tax
20 imposed by a city for special purposes, such city shall specify the purposes
21 for which such tax is imposed. All such special purpose retailers' sales
22 taxes imposed by a city shall expire after 10 years from the date such tax is
23 first collected. The rate of any countywide retailers' sales tax shall be fixed
24 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
25 and which amount shall be determined by the board of county
26 commissioners, except that:

27 (a) The board of county commissioners of Wabaunsee county, for the
28 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
29 rate at 1.25%; the board of county commissioners of Osage or Reno
30 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
31 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
32 Cherokee, Crawford, Finney, Ford, Saline, Seward or Wyandotte county,
33 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
34 such rate at 1.5%; the board of county commissioners of Atchison or
35 Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments
36 thereto, may fix such rate at 1.5% or 1.75%; the board of county
37 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the
38 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
39 rate at 2%; the board of county commissioners of Marion county, for the
40 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
41 rate at 2.5%; the board of county commissioners of Franklin, Linn and
42 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments
43 thereto, may fix such rate at a percentage that is equal to the sum of the

1 rate allowed to be imposed by the respective board of county
2 commissioners on July 1, 2007, plus up to 1.0%; and the board of county
3 commissioners of Brown or Grant county, for the purposes of K.S.A. 12-
4 187(b)(2), and amendments thereto, may fix such rate at up to 2%;

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

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

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

16 (e) the board of county commissioners of Dickinson county, for the
17 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such
18 rate at 1.5%, and the board of county commissioners of Miami county, for
19 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
20 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

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

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

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

42 (m) the board of county commissioners of Saline county, for the
43 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such

1 rate at up to 1.5%;

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

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

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

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

18 (r) the board of county commissioners of Riley county, for the
19 purpose of K.S.A. 12-187(b)(20), 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 Riley county on July 1,
22 2007, plus up to 1%;

23 (s) the board of county commissioners of Johnson county, for the
24 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
25 rate at a percentage that is equal to the sum of the rate allowed to be
26 imposed by the board of county commissioners of Johnson county on July
27 1, 2007, plus 0.25%;

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

31 (u) the board of county commissioners of Butler county, for the
32 purposes of K.S.A. 12-187(b)(23), 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 0.25%, 0.5%, 0.75% or 1%;

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

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

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

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

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

7 (aa) the board of county commissioners of Kingman county, for the
8 purposes of K.S.A. 12-187(b)(27), 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 (bb) the board of county commissioners of Edwards county, for the
12 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such
13 rate at 1.375%;

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

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

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

23 (ff) the board of county commissioners of Finney county, for the
24 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix
25 such rate at a percentage that is equal to the sum of the rate otherwise
26 allowed pursuant to this section, plus 0.3%;

27 (gg) the board of county commissioners of Cherokee county, for the
28 purposes of K.S.A. 12-187(b)(3)(I), 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%;

31 (hh) the board of county commissioners of Wilson county, for the
32 purposes of K.S.A. 12-187(b)(33), 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 0.25%, 0.5%, 0.75% or 1%;

35 (ii) the board of county commissioners of Atchison county, for the
36 purposes of K.S.A. 12-187(b)(34), 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 up to 1%;

39 (jj) the board of county commissioners of Dickinson county, for the
40 purposes of K.S.A. 12-187(b)(35), 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%;

43 (kk) the board of county commissioners of Rawlins county, for the

1 purposes of K.S.A. 12-187(b)(36), 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 (ll) the board of county commissioners of Marshall county, for the
5 purposes of K.S.A. 12-187(b)(37), 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 up to 1%;

8 (mm) the board of county commissioners of Neosho county, for the
9 purposes of K.S.A. 12-187(b)(38), 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 0.5%;

12 (nn) the board of county commissioners of Pawnee county, for the
13 purposes of K.S.A. 12-187(b)(39), 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 (oo) the board of county commissioners of Seward county, for the
17 purposes of K.S.A. 12-187(b)(40), 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%; ~~and~~

20 (pp) the board of county commissioners of Jackson county, for the
21 purposes of K.S.A. 12-187(b)(41), 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 0.25%; *and*

24 *(qq) the board of county commissioners of Labette county, for the*
25 *purposes of K.S.A. 12-187(b)(42), 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 0.125%.*

28 Any county or city levying a retailers' sales tax is hereby prohibited
29 from administering or collecting such tax locally; but shall utilize the
30 services of the state department of revenue to administer, enforce and
31 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
32 189a, and amendments thereto, such tax shall be identical in its
33 application, and exemptions therefrom, to the Kansas retailers' sales tax act
34 and all laws and administrative rules and regulations of the state
35 department of revenue relating to the Kansas retailers' sales tax shall apply
36 to such local sales tax insofar as such laws and rules and regulations may
37 be made applicable. The state director of taxation is hereby authorized to
38 administer, enforce and collect such local sales taxes and ~~to~~ adopt such
39 rules and regulations as may be necessary for the efficient and effective
40 administration and enforcement thereof.

41 Upon receipt of a certified copy of an ordinance or resolution
42 authorizing the levy of a local retailers' sales tax, the director of taxation
43 shall cause such taxes to be collected within or without the boundaries of

1 such taxing subdivision at the same time and in the same manner provided
2 for the collection of the state retailers' sales tax. Such copy shall be
3 submitted to the director of taxation within 30 days after adoption of any
4 such ordinance or resolution. The director of taxation shall confirm that all
5 provisions of law applicable to the authorization of local sales tax have
6 been followed prior to causing the collection. If the director of taxation
7 discovers that a city or county did not comply with any provision of law
8 applicable to the authorization of a local sales tax after collection has
9 commenced, the director shall immediately notify the city or county and
10 cease collection of such sales tax until such noncompliance is remedied.
11 All moneys collected by the director of taxation under the provisions of
12 this section shall be credited to a county and city retailers' sales tax fund,
13 which fund is hereby established in the state treasury, except that all
14 moneys collected by the director of taxation pursuant to the authority
15 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be
16 credited to the Wilson county capital improvements fund. Any refund due
17 on any county or city retailers' sales tax collected pursuant to this act shall
18 be paid out of the sales tax refund fund and reimbursed by the director of
19 taxation from collections of local retailers' sales tax revenue. Except for
20 local retailers' sales tax revenue required to be deposited in the
21 redevelopment bond fund established under K.S.A. 74-8927, and
22 amendments thereto, all local retailers' sales tax revenue collected within
23 any county or city pursuant to this act shall be apportioned and remitted at
24 least quarterly by the state treasurer, on instruction from the director of
25 taxation, to the treasurer of such county or city.

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

30 The director of taxation shall provide, upon request by a city or county
31 clerk or treasurer or finance officer of any city or county levying a local
32 retailers' sales tax, monthly reports identifying each retailer doing business
33 in such city or county or making taxable sales sourced to such city or
34 county, setting forth the tax liability and the amount of such tax remitted
35 by each retailer during the preceding month and identifying each business
36 location maintained by the retailer and such retailer's sales or use tax
37 registration or account number. Such report shall be made available to the
38 clerk or treasurer or finance officer of such city or county within a
39 reasonable time after it has been requested from the director of taxation.
40 The director of taxation shall be allowed to assess a reasonable fee for the
41 issuance of such report. Information received by any city or county
42 pursuant to this section shall be confidential, and it shall be unlawful for
43 any officer or employee of such city or county to divulge any such

1 information in any manner. Any violation of this paragraph by a city or
2 county officer or employee is a class A misdemeanor, and such officer or
3 employee shall be dismissed from office. Reports of violations of this
4 paragraph shall be investigated by the attorney general. The district
5 attorney or county attorney and the attorney general shall have authority to
6 prosecute violations of this paragraph.

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

12 (1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be
13 apportioned among the county and each city located in such county in the
14 proportion that the total tangible property tax levies made in such county
15 in the preceding year for all funds of each such governmental unit bear to
16 the total of all such levies made in the preceding year, except that the
17 apportionment pursuant to this provision shall not change between July 1,
18 2025, and December 31, 2026; and

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

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

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

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

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

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

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

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

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

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

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

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

(d) (1) All revenue received from a countywide retailers' sales tax imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6), (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40)

1 ~~and~~, (41) *and* (42), and amendments thereto, shall be remitted to and shall
2 be retained by the county and expended only for the purpose for which the
3 revenue received from the tax was pledged.

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

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

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

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

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

34 (h) The provisions of subsections (a) and (b) for the apportionment of
35 countywide retailers' sales tax shall not apply to any revenues received
36 pursuant to a county or countywide retailers' sales tax levied or collected
37 under K.S.A. 74-8929, and amendments thereto. All such revenue
38 collected under K.S.A. 74-8929, and amendments thereto, shall be
39 deposited into the redevelopment bond fund established by K.S.A. 74-
40 8927, and amendments thereto, for the period of time set forth in K.S.A.
41 74-8927, and amendments thereto.

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

- 1 Sec. 5. This act shall take effect and be in force from and after its
- 2 publication in the statute book.