

As Amended by Senate Committee

Session of 2026

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, *Leavenworth county*
5 *for the purposes of furnishing, equipping, improving and*
6 *maintaining county-supported emergency management operations,*
7 *Lincoln county for the purpose of financing the costs of constructing,*
8 *improving, equipping, renovating and maintaining county buildings,*
9 *facilities, roadways and bridges and Sheridan county for the purpose*
10 *of financing the costs of constructing a jail and law enforcement*
11 *center;* amending K.S.A. 2025 Supp. 12-187, 12-189 and 12-192 and
12 repealing the existing sections.
13

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

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

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

1 taxing subdivisions within the county.

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

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

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

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

1 maintenance reserve for the downtown arena and the Kansas coliseum
2 complex. The tax imposed pursuant to this paragraph shall commence on
3 July 1, 2005, and shall terminate not later than 30 months after the
4 commencement thereof.

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

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

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

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

43 (H) The result of the election held on November 7, 2017, on the

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

9 (I) The result of the election held on November 3, 2020, on the
10 question submitted by the board of county commissioners of Cherokee
11 county for the purpose of increasing its retailers' sales tax by 0.5% is
12 hereby declared valid, and the revenue received therefrom by the county
13 shall be expended solely for the purpose of financing: (i) Ambulance
14 services within the county; (ii) renovations and maintenance of county
15 buildings and facilities; or (iii) any other projects within the county
16 deemed necessary by the governing body of Cherokee county. The tax
17 imposed pursuant to this subparagraph shall terminate prior to January 1,
18 2033.

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

42 (5) The board of county commissioners of any county may submit the
43 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,

1 0.75% or 1% and pledging the revenue received therefrom for the purpose
2 of financing the provision of health care services, as enumerated in the
3 question, to the electors at an election called and held thereon. Whenever
4 any county imposes a tax pursuant to this paragraph, any tax imposed
5 pursuant to subsection (a)(2) by any city located in such county shall
6 expire upon the effective date of the imposition of the countywide tax, and
7 thereafter the state treasurer shall remit to each such city that portion of the
8 countywide tax revenue collected by retailers within such city as certified
9 by the director of taxation. The tax imposed pursuant to this paragraph
10 shall be deemed to be in addition to the rate limitations prescribed in
11 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health
12 care services shall include, but not be limited to, the following: Local
13 health departments, city or county hospitals, city or county nursing homes,
14 preventive health care services including immunizations, prenatal care and
15 the postponement of entry into nursing homes by home care services,
16 mental health services, indigent health care, physician or health care
17 worker recruitment, health education, emergency medical services, rural
18 health clinics, integration of health care services, home health services and
19 rural health networks.

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

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

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

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

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

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

28 (B) The board of county commissioners of Russell county may
29 submit the question of imposing a countywide retailers' sales tax at the rate
30 of 0.5% and pledging the revenue received therefrom for the purpose of
31 financing economic development initiatives or public infrastructure
32 projects. The tax imposed pursuant to this subparagraph shall expire after
33 10 years from the date such tax is first collected.

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

40 (11) The board of county commissioners of Douglas 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 for the purposes of
43 conservation, access and management of open space; preservation of

1 cultural heritage; and economic development projects and activities.

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

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

16 (14) The board of county commissioners of Neosho 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 construction and improvement to the
20 electors at an election called and held thereon. The tax imposed pursuant
21 to this paragraph shall expire upon payment of all costs authorized
22 pursuant to this paragraph in the financing of such project.

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

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

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

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

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

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

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

1 electors at an election called and held thereon for each additional ten-year
2 period as provided by law.

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

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

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

28 (25) The board of county commissioners of Jefferson 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 the costs of the county's obligation as participating employer to
32 make employer contributions and other required contributions to the
33 Kansas public employees retirement system for eligible employees of the
34 county who are members of the Kansas police and firemen's retirement
35 system, to the electors at an election called and held thereon. The tax
36 imposed pursuant to this paragraph shall expire upon payment of all costs
37 authorized in financing such purpose.

38 (26) The board of county commissioners of Pottawatomie county
39 may submit the question of imposing a countywide retailers' sales tax at
40 the rate of up to 0.5% and pledging the revenue received therefrom for the
41 purpose of financing the costs of construction or remodeling of a
42 courthouse, jail, law enforcement center facility or other county
43 administrative facility, or public infrastructure improvements, or both, to

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

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

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

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

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

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

37 (32) The board of county commissioners of Marion 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 property tax relief, economic development initiatives
41 and the construction of public infrastructure improvements, including
42 buildings, to the electors at an election called and held thereon.

43 (33) The board of county commissioners of Wilson county may

1 submit the question of imposing a countywide retailers' sales tax at the rate
2 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received
3 therefrom for the purpose of supporting emergency medical and
4 ambulance services in the county to the electors at an election called and
5 held thereon. The tax imposed pursuant to this paragraph shall expire after
6 10 years from the date such tax is first collected. The countywide retailers'
7 sales tax imposed pursuant to this paragraph may be extended or reenacted
8 for additional periods not exceeding 10 years per period upon the board of
9 county commissioners of Wilson county submitting such question to the
10 electors at an election called and held thereon for each additional period as
11 provided by law. This paragraph shall not be construed to cause the
12 expiration, repeal or termination of any existing city retailers' sales tax for
13 health care services as defined in paragraph (5).

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

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

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

41 (37) The board of county commissioners of Marshall county may
42 submit the question of imposing a countywide retailers' sales tax at the rate
43 of up to 1% and pledging the revenue therefrom for the purpose of

1 financing the costs of constructing or remodeling and furnishing a jail
2 facility to the electors at an election called and held thereon. The tax
3 imposed pursuant to this paragraph shall expire upon the payment of all
4 costs authorized in financing such project or projects.

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

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

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

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

38 (42) *The board of county commissioners of Labette county may
39 submit the question of imposing a countywide retailers' sales tax at the
40 rate of 0.125% and pledging the revenue received therefrom for the
41 purpose of providing financial support to fire departments located in the
42 county to the electors at an election called and held thereon. The tax
43 imposed pursuant to this paragraph shall expire after five years from the*

1 date such tax is first collected. The countywide retailers' sales tax imposed
2 pursuant to this paragraph may be extended or reenacted for additional
3 five-year periods upon the board of county commissioners of Labette
4 county submitting such question to the electors at an election called and
5 held thereon for each additional five-year period as provided by law.

6 (43) The board of county commissioners of Leavenworth county
7 may submit the question of imposing a countywide retailers' sales tax at
8 the rate of 0.125% or 0.25% and pledging the revenue received
9 therefrom for the purposes of furnishing, equipping, improving and
10 maintaining county-supported emergency management operations to the
11 electors at an election called and held thereon.

12 (44) The board of county commissioners of Lincoln county may
13 submit the question of imposing a countywide retailers' sales tax at the
14 rate of up to 1% and pledging the revenue received therefrom for the
15 purpose of financing the costs of constructing, improving, equipping,
16 renovating and maintaining county buildings, facilities, roadways and
17 bridges to the electors at an election called and held thereon.

18 (45) The board of county commissioners of Sheridan county may
19 submit the question of imposing a countywide retailers' sales tax at the
20 rate of 0.25% and pledging the revenue received therefrom for the
21 purpose of financing the costs of constructing a jail and law
22 enforcement center to the electors at an election called and held thereon.
23 The tax imposed pursuant to this paragraph shall expire upon payment
24 of all costs authorized in financing such project.

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

43 (d) Notwithstanding any provision of law to the contrary, including

1 subsection (b)(5), any city retailers' sales tax being levied by a city prior to
2 July 1, 2006, shall continue in effect until repealed in the manner provided
3 herein for the adoption and approval of such tax or until repealed by the
4 adoption of an ordinance for such repeal. Any countywide retailers' sales
5 tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue
6 in effect until repealed in the manner provided herein for the adoption and
7 approval of such tax.

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

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

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

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

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

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

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

40 Sec. 2. K.S.A. 2025 Supp. 12-189 is hereby amended to read as
41 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
42 increments of 0.05% and in an amount not to exceed 2% for general
43 purposes and not to exceed 1% for special purposes, which shall be

1 determined by the governing body of the city. For any retailers' sales tax
2 imposed by a city for special purposes, such city shall specify the purposes
3 for which such tax is imposed. All such special purpose retailers' sales
4 taxes imposed by a city shall expire after 10 years from the date such tax is
5 first collected. The rate of any countywide retailers' sales tax shall be fixed
6 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
7 and which amount shall be determined by the board of county
8 commissioners, except that:

9 (a) The board of county commissioners of Wabaunsee county, for the
10 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
11 rate at 1.25%; the board of county commissioners of Osage or Reno
12 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
13 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
14 Cherokee, Crawford, Finney, Ford, Saline, Seward or Wyandotte county,
15 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
16 such rate at 1.5%; the board of county commissioners of Atchison or
17 Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments
18 thereto, may fix such rate at 1.5% or 1.75%; the board of county
19 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the
20 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
21 rate at 2%; the board of county commissioners of Marion county, for the
22 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
23 rate at 2.5%; the board of county commissioners of Franklin, Linn and
24 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments
25 thereto, may fix such rate at a percentage that is equal to the sum of the
26 rate allowed to be imposed by the respective board of county
27 commissioners on July 1, 2007, plus up to 1.0%; and the board of county
28 commissioners of Brown or Grant county, for the purposes of K.S.A. 12-
29 187(b)(2), and amendments thereto, may fix such rate at up to 2%;

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

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

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

41 (e) the board of county commissioners of Dickinson county, for the
42 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such
43 rate at 1.5%, and the board of county commissioners of Miami county, for

1 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
2 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

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

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

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

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

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

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

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

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

43 (r) the board of county commissioners of Riley county, for the

1 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such
2 rate at a percentage that is equal to the sum of the rate allowed to be
3 imposed by the board of county commissioners of Riley county on July 1,
4 2007, plus up to 1%;

5 (s) the board of county commissioners of Johnson county, for the
6 purposes of K.S.A. 12-187(b)(21), 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 Johnson county on July
9 1, 2007, plus 0.25%;

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

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

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

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

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

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

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

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

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

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

42 (dd) the board of county commissioners of Bourbon county, for the
43 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,

1 may fix such rate at up to 2.0%;

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

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

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

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

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

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

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

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

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

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

41 (oo) the board of county commissioners of Seward county, for the
42 purposes of K.S.A. 12-187(b)(40), and amendments thereto, may fix such
43 rate at a percentage that is equal to the sum of the rate otherwise allowed

1 pursuant to this section, plus 0.5%; **and**

2 (pp) the board of county commissioners of Jackson county, for the
3 purposes of K.S.A. 12-187(b)(41), and amendments thereto, may fix such
4 rate at a percentage that is equal to the sum of the rate otherwise allowed
5 pursuant to this section, plus 0.25%; **and**

6 (qq) *the board of county commissioners of Labette county, for the*
7 *purposes of K.S.A. 12-187(b)(42), and amendments thereto, may fix such*
8 *rate at a percentage that is equal to the sum of the rate otherwise allowed*
9 *pursuant to this section, plus 0.125%;*

10 (rr) *the board of county commissioners of Leavenworth county, for*
11 *the purposes of K.S.A. 12-187(b)(43), and amendments thereto, may fix*
12 *such rate at a percentage that is equal to the sum of the rate otherwise*
13 *allowed pursuant to this section, plus 0.125% or 0.25%;*

14 (ss) *the board of county commissioners of Lincoln county, for the*
15 *purposes of K.S.A. 12-187(b)(44), and amendments thereto, may fix*
16 *such rate at a percentage that is equal to the sum of the rate otherwise*
17 *allowed pursuant to this section, plus up to 1%; and*

18 (tt) *the board of county commissioners of Sheridan county, for the*
19 *purposes of K.S.A. 12-187(b)(45), and amendments thereto, may fix*
20 *such rate at a percentage that is equal to the sum of the rate otherwise*
21 *allowed pursuant to this section, plus 0.25%.*

22 Any county or city levying a retailers' sales tax is hereby prohibited
23 from administering or collecting such tax locally; but shall utilize the
24 services of the state department of revenue to administer, enforce and
25 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
26 189a, and amendments thereto, such tax shall be identical in its
27 application, and exemptions therefrom, to the Kansas retailers' sales tax act
28 and all laws and administrative rules and regulations of the state
29 department of revenue relating to the Kansas retailers' sales tax shall apply
30 to such local sales tax insofar as such laws and rules and regulations may
31 be made applicable. The state director of taxation is hereby authorized to
32 administer, enforce and collect such local sales taxes and ~~to~~ adopt such
33 rules and regulations as may be necessary for the efficient and effective
34 administration and enforcement thereof.

35 Upon receipt of a certified copy of an ordinance or resolution
36 authorizing the levy of a local retailers' sales tax, the director of taxation
37 shall cause such taxes to be collected within or without the boundaries of
38 such taxing subdivision at the same time and in the same manner provided
39 for the collection of the state retailers' sales tax. Such copy shall be
40 submitted to the director of taxation within 30 days after adoption of any
41 such ordinance or resolution. The director of taxation shall confirm that all
42 provisions of law applicable to the authorization of local sales tax have
43 been followed prior to causing the collection. If the director of taxation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

34 (d) (1) All revenue received from a countywide retailers' sales tax
35 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6),
36 (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25),
37 (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40)
38 ~~and, (41)-and, (42), (43), (44) and (45)~~, and amendments thereto, shall be
39 remitted to and shall be retained by the county and expended only for the
40 purpose for which the revenue received from the tax was pledged.

41 (2) Except as otherwise provided in K.S.A. 12-187(b)(5), and
42 amendments thereto, all revenues received from a countywide retailers'
43 sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments

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

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

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

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

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

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

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

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