

**SENATE BILL No. 509**

By Committee on Ways and Means

2-12

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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 Sheridan county for the purpose of financing the costs of  
4 constructing a jail and law enforcement center; amending K.S.A. 2025  
5 Supp. 12-187, 12-189 and 12-192 and repealing the existing sections.  
6

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

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

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

31 (2) The board of county commissioners of Anderson, Atchison,  
32 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Finney, Ford,  
33 Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,  
34 Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,  
35 Wabaunsee, Wilson and Wyandotte counties may submit the question of  
36 imposing a countywide retailers' sales tax and pledging the revenue

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

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

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

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

41 (D) Except as otherwise provided in this paragraph, the result of the  
42 election held on August 5, 2008, on the question submitted by the board of  
43 county commissioners of Lyon county for the purpose of increasing its

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

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

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

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

36 (H) The result of the election held on November 7, 2017, on the  
37 question submitted by the board of county commissioners of Finney  
38 county for the purpose of increasing its countywide retailers' sales tax by  
39 0.3% is hereby declared valid, and the revenues of such tax shall be used  
40 by Finney county and the city of Garden City, Kansas, as agreed in an  
41 interlocal cooperation agreement between the city and county, and as  
42 detailed in the ballot question approved by voters. The tax imposed  
43 pursuant to this subparagraph shall be levied for a period of 15 years from

1 the date it is first levied.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

40 (27) The board of county commissioners of Kingman county may  
41 submit the question of imposing a countywide retailers' sales tax at the rate  
42 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
43 therefrom for the purpose of financing the costs of constructing and

1 furnishing a law enforcement center and jail facility and the costs of  
2 roadway and bridge improvements to the electors at an election called and  
3 held thereon. The tax imposed pursuant to this paragraph shall expire not  
4 later than 20 years from the date such tax is first collected.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

31 *(42) The board of county commissioners of Sheridan county may*  
32 *submit the question of imposing a countywide retailers' sales tax at the*  
33 *rate of 0.25% and pledging the revenue received therefrom for the purpose*  
34 *of financing the costs of constructing a jail and law enforcement center to*  
35 *the electors at an election called and held thereon. The tax imposed*  
36 *pursuant to this paragraph shall expire upon payment of all costs*  
37 *authorized in financing such project.*

38 (c) The boards of county commissioners of any two or more  
39 contiguous counties, upon adoption of a joint resolution by such boards,  
40 may submit the question of imposing a retailers' sales tax within such  
41 counties to the electors of such counties at an election called and held  
42 thereon and such boards of any two or more contiguous counties shall be  
43 required to submit such question upon submission of a petition in each of

1 such counties, signed by a number of electors of each of such counties  
2 where submitted equal in number to not less than 10% of the electors of  
3 each of such counties who voted at the last preceding general election for  
4 the office of secretary of state, or upon receiving resolutions requesting  
5 such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
6 governing body of each of one or more cities within each of such counties  
7 that contains a population of not less than 25% of the entire population of  
8 each of such counties, or upon receiving resolutions requesting such an  
9 election passed by  $\frac{2}{3}$  of the membership of the governing body of each of  
10 one or more taxing subdivisions within each of such counties that levy not  
11 less than 25% of the property taxes levied by all taxing subdivisions within  
12 each of such counties.

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

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

37 (f) The sufficiency of the number of signers of any petition filed  
38 under this section shall be determined by the county election officer. Every  
39 election held under this act shall be conducted by the county election  
40 officer.

41 (g) (1) The governing body of the city or county proposing to levy  
42 any retailers' sales tax shall specify the purpose or purposes for which the  
43 revenue would be used, and a statement generally describing such purpose

1 or purposes shall be included as a part of the ballot proposition.

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

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

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

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

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

22 (a) The board of county commissioners of Wabaunsee county, for the  
23 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
24 rate at 1.25%; the board of county commissioners of Osage or Reno  
25 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
26 may fix such rate at 1.25% or 1.5%; the board of county commissioners of  
27 Cherokee, Crawford, Finney, Ford, Saline, Seward or Wyandotte county,  
28 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix  
29 such rate at 1.5%; the board of county commissioners of Atchison or  
30 Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments  
31 thereto, may fix such rate at 1.5% or 1.75%; the board of county  
32 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the  
33 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
34 rate at 2%; the board of county commissioners of Marion county, for the  
35 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
36 rate at 2.5%; the board of county commissioners of Franklin, Linn and  
37 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments  
38 thereto, may fix such rate at a percentage that is equal to the sum of the  
39 rate allowed to be imposed by the respective board of county  
40 commissioners on July 1, 2007, plus up to 1.0%; and the board of county  
41 commissioners of Brown or Grant county, for the purposes of K.S.A. 12-  
42 187(b)(2), and amendments thereto, may fix such rate at up to 2%;

43 (b) the board of county commissioners of Jackson county, for the

- 1 purposes of K.S.A. 12-187(b)(3), and amendments thereto, may fix such  
2 rate at 2%;
- 3 (c) the boards of county commissioners of Finney and Ford counties,  
4 for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix  
5 such rate at 0.25%;
- 6 (d) the board of county commissioners of any county, for the  
7 purposes of K.S.A. 12-187(b)(5), and amendments thereto, may fix such  
8 rate at a percentage that is equal to the sum of the rate allowed to be  
9 imposed by a board of county commissioners on the effective date of this  
10 act plus 0.25%, 0.5%, 0.75% or 1%, as the case requires;
- 11 (e) the board of county commissioners of Dickinson county, for the  
12 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such  
13 rate at 1.5%, and the board of county commissioners of Miami county, for  
14 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
15 such rate at 1.25%, 1.5%, 1.75% or 2%;
- 16 (f) the board of county commissioners of Sherman county, for the  
17 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such  
18 rate at 2.25%;
- 19 (g) the board of county commissioners of Crawford or Russell county  
20 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix  
21 such rate at 1.5%;
- 22 (h) the board of county commissioners of Franklin county, for the  
23 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such  
24 rate at 1.75%;
- 25 (i) the board of county commissioners of Douglas county, for the  
26 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,  
27 may fix such rate at 1.75%;
- 28 (j) the board of county commissioners of Jackson county, for the  
29 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such  
30 rate at 1.4%;
- 31 (k) the board of county commissioners of Sedgwick county, for the  
32 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix  
33 such rate at 2%;
- 34 (l) the board of county commissioners of Neosho county, for the  
35 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such  
36 rate at 1.0% or 1.5%;
- 37 (m) the board of county commissioners of Saline county, for the  
38 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such  
39 rate at up to 1.5%;
- 40 (n) the board of county commissioners of Harvey county, for the  
41 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such  
42 rate at 2.0%;
- 43 (o) the board of county commissioners of Atchison county, for the

1 purpose of K.S.A. 12-187(b)(17), 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 Atchison county on the  
4 effective date of this act plus 0.25%;

5 (p) the board of county commissioners of Wabaunsee county, for the  
6 purpose of K.S.A. 12-187(b)(18), 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 Wabaunsee county on  
9 July 1, 2007, plus 0.5%;

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

13 (r) the board of county commissioners of Riley county, for the  
14 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
15 rate at a percentage that is equal to the sum of the rate allowed to be  
16 imposed by the board of county commissioners of Riley county on July 1,  
17 2007, plus up to 1%;

18 (s) the board of county commissioners of Johnson county, for the  
19 purposes of K.S.A. 12-187(b)(21), 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 Johnson county on July  
22 1, 2007, plus 0.25%;

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

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

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

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

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

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

42 (z) the board of county commissioners of Pottawatomie county, for  
43 the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix

1 such rate at up to 1.5%;

2 (aa) the board of county commissioners of Kingman county, for the  
3 purposes of K.S.A. 12-187(b)(27), 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%, 0.5%, 0.75%, or 1%;

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

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

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

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

18 (ff) the board of county commissioners of Finney county, for the  
19 purposes of K.S.A. 12-187(b)(3)(H), 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 0.3%;

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

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

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

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

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

42 (ll) the board of county commissioners of Marshall county, for the  
43 purposes of K.S.A. 12-187(b)(37), and amendments thereto, may fix such

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

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

7 (nn) the board of county commissioners of Pawnee county, for the  
8 purposes of K.S.A. 12-187(b)(39), 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 up to 1%;

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

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

19 *(qq) the board of county commissioners of Sheridan county, for the*  
20 *purposes of K.S.A. 12-187(b)(42), and amendments thereto, may fix such*  
21 *rate at a percentage that is equal to the sum of the rate otherwise allowed*  
22 *pursuant to this section, plus 0.25%.*

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

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

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

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

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

1 prosecute violations of this paragraph.

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

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

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

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

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

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

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

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

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

1 total population of the county; and

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

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

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

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

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

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

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

1 sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments  
2 thereto, shall be remitted to and shall be retained by the county and  
3 expended only for the purpose for which the revenue received from the tax  
4 was pledged.

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

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

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

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

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

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

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