

HOUSE BILL No. 2635

By Committee on Vision 2020

2-6

1 AN ACT concerning taxation; relating to technical colleges; authority of
2 county or counties to impose and levy sales and property taxes for
3 support thereof; procedures.

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

6 Section 1. (a) The board of county commissioners of any county
7 where a technical college established under the laws of this state is located
8 or county which is part of the service territory of such technical college
9 may adopt a resolution imposing a retailers' sales tax at a rate up to 1%, or
10 levy an annual tax of not more than two mills on the dollar on all real
11 property within such county, or a combination of both, for the purpose of
12 supporting a technical college located within such county or county which
13 is part of the service territory of such technical college. Such resolution
14 shall be published once each week for two consecutive weeks in the
15 official county newspaper.

16 (b) Except as provided in this section, the sales tax authorized by this
17 section shall be administered, enforced and collected in the same manner
18 and by the same procedure as other countywide retailers' sales taxes are
19 levied and collected and shall be in addition to any other sales tax
20 authorized by law. Upon receipt of a certified copy of a resolution
21 authorizing the levy of a countywide retailers' sales tax pursuant to this
22 act, the state director of taxation shall cause such tax to be collected within
23 and outside the boundaries of any such county at the same time and in the
24 same manner provided for the collection of the state retailers' sales tax and
25 local retailers' sales tax. All retailers' sales tax moneys collected by the
26 director of taxation under the provisions of this act shall be remitted to the
27 state treasurer in accordance with the provisions of K.S.A. 75-4215, and
28 amendments thereto. Upon receipt of each such remittance, the state
29 treasurer shall deposit the entire amount in the state treasury to the credit
30 of the county technical college support retailers' sales tax fund which fund
31 is hereby established in the state treasury. Any refund due on any retailers'
32 sales tax collected pursuant to this act shall be paid out of the sales tax
33 refund fund and reimbursed by the director of taxation from retailers' sales
34 tax revenue collected pursuant to this act. All retailers' sales tax revenue
35 collected within any county pursuant to this act shall be remitted at least
36 quarterly by the state treasurer, on instruction from the director of taxation,

1 to the treasurer of any such county which authorized such sales tax.

2 (c) If within 30 days of the final publication of a resolution adopted
3 pursuant to subsection (a), a petition signed by a number of electors of the
4 county equal to not less than 5% of the number of qualified electors of the
5 county shall be filed in the office of the county election officer demanding
6 that such resolution be submitted to a vote of the electors, it shall not take
7 effect until submitted to a referendum and approved by the electors. An
8 election if called, shall be called within 30 days and held within 45 days
9 after the filing of the petition demanding such election. The board, by
10 resolution, shall call the election and fix the date. Such resolution shall be
11 published once each week for two consecutive weeks in the official county
12 newspaper, and the election shall be conducted in the same manner as are
13 elections for officers of such county. Such election may be conducted in
14 accordance with the provisions of the mail ballot election act. The
15 proposition shall be: "Shall the county be authorized to impose a
16 countywide retailers' sales tax of ___% or levy an annual property tax of
17 _____ mills, or combination of both, for purposes of supporting
18 _____ Technical College?"

19 (d) The board of county commissioners shall be required to submit to
20 a referendum the question of imposing a retailers' sales tax or levying an
21 annual tax on real property within such county, or both, authorized by the
22 provisions of subsection (a), upon the receipt of a petition signed by not
23 less than 5% of the qualified electors of such county. If a majority of the
24 electors voting thereon at such election shall approve the proposed
25 retailers' sales tax or levy on real property, or both, the board of county
26 commissioners of such county shall then provide by resolution for the
27 imposition of such retailers' sales tax or levy of such annual tax on real
28 property, or both. An election held under the provisions of this section
29 shall be scheduled and conducted in the same manner as if a resolution
30 was being submitted to the electors.

31 (e) All revenue received by the county shall be used solely for the
32 purpose of support of the technical college located within such county or
33 technical college in which such county is part of the service territory,
34 including buildings, equipment and repair of such buildings and education
35 programs.

36 (f) Counties within the service territory of a technical college
37 pursuant to interlocal agreement pursuant to the provisions of K.S.A. 12-
38 2901 *et seq.*, and amendments thereto, may cooperate to provide support
39 for such technical college pursuant to the provisions of this act.

40 (g) Any tax adopted under the provisions of this section shall
41 continue in effect until amended or repealed by a resolution of the board of
42 county commissioners which has been adopted under the provisions of this
43 act.

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