

## HOUSE BILL No. 2749

By Committee on Taxation

2-14

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1 AN ACT concerning sales and compensating use tax; relating to  
2 countywide retailers' sales tax; rates, Jackson county; amending K.S.A.  
3 2017 Supp. 12-187 and repealing the existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2017 Supp. 12-187 is hereby amended to read as  
7 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
8 provisions of this act without the governing body of such city having first  
9 submitted such proposition to and having received the approval of a  
10 majority of the electors of the city voting thereon at an election called and  
11 held therefor. The governing body of any city may submit the question of  
12 imposing a retailers' sales tax and the governing body shall be required to  
13 submit the question upon submission of a petition signed by electors of  
14 such city equal in number to not less than 10% of the electors of such city.

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

29 (2) The board of county commissioners of Anderson, Atchison,  
30 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,  
31 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,  
32 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,  
33 Wabaunsee, Wilson and Wyandotte counties may submit the question of  
34 imposing a countywide retailers' sales tax and pledging the revenue  
35 received therefrom for the purpose of financing the construction or  
36 remodeling of a courthouse, jail, law enforcement center facility or other

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

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

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

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

39 (D) Except as otherwise provided in this paragraph, the result of the  
40 election held on August 5, 2008, on the question submitted by the board of  
41 county commissioners of Lyon county for the purpose of increasing its  
42 countywide retailers' sales tax by 1% is hereby declared valid, and the  
43 revenue received therefrom by the county shall be expended for the

1 purposes of ad valorem tax reduction and capital outlay. The tax imposed  
2 pursuant to this paragraph shall terminate not later than five years after the  
3 commencement thereof.

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

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

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

34 (4) The board of county commissioners of Finney and Ford counties  
35 may submit the question of imposing a countywide retailers' sales tax at  
36 the rate of 0.25% and pledging the revenue received therefrom for the  
37 purpose of financing all or any portion of the cost to be paid by Finney or  
38 Ford county for construction of highway projects identified as system  
39 enhancements under the provisions of K.S.A. 68-2314(b)(5), and  
40 amendments thereto, to the electors at an election called and held thereon.  
41 Such election shall be called and held in the manner provided by the  
42 general bond law. The tax imposed pursuant to this paragraph shall expire  
43 upon the payment of all costs authorized pursuant to this paragraph in the

1 financing of such highway projects. Nothing in this paragraph shall be  
2 construed to allow the rate of tax imposed by Finney or Ford county  
3 pursuant to this paragraph to exceed the maximum rate prescribed in  
4 K.S.A. 12-189, and amendments thereto. If any funds remain upon the  
5 payment of all costs authorized pursuant to this paragraph in the financing  
6 of such highway projects in Finney county, the state treasurer shall remit  
7 such funds to the treasurer of Finney county and upon receipt of such  
8 moneys shall be deposited to the credit of the county road and bridge fund.  
9 If any funds remain upon the payment of all costs authorized pursuant to  
10 this paragraph in the financing of such highway projects in Ford county,  
11 the state treasurer shall remit such funds to the treasurer of Ford county  
12 and upon receipt of such moneys shall be deposited to the credit of the  
13 county road and bridge fund.

14 (5) The board of county commissioners of any county may submit the  
15 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,  
16 0.75% or 1% and pledging the revenue received therefrom for the purpose  
17 of financing the provision of health care services, as enumerated in the  
18 question, to the electors at an election called and held thereon. Whenever  
19 any county imposes a tax pursuant to this paragraph, any tax imposed  
20 pursuant to subsection (a)(2) by any city located in such county shall  
21 expire upon the effective date of the imposition of the countywide tax, and  
22 thereafter the state treasurer shall remit to each such city that portion of the  
23 countywide tax revenue collected by retailers within such city as certified  
24 by the director of taxation. The tax imposed pursuant to this paragraph  
25 shall be deemed to be in addition to the rate limitations prescribed in  
26 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health  
27 care services shall include, but not be limited to, the following: Local  
28 health departments, city or county hospitals, city or county nursing homes,  
29 preventive health care services including immunizations, prenatal care and  
30 the postponement of entry into nursing homes by home care services,  
31 mental health services, indigent health care, physician or health care  
32 worker recruitment, health education, emergency medical services, rural  
33 health clinics, integration of health care services, home health services and  
34 rural health networks.

35 (6) The board of county commissioners of Allen county may submit  
36 the question of imposing a countywide retailers' sales tax at the rate of  
37 0.5% and pledging the revenue received therefrom for the purpose of  
38 financing the costs of operation and construction of a solid waste disposal  
39 area or the modification of an existing landfill to comply with federal  
40 regulations to the electors at an election called and held thereon. The tax  
41 imposed pursuant to this paragraph shall expire upon the payment of all  
42 costs incurred in the financing of the project undertaken. Nothing in this  
43 paragraph shall be construed to allow the rate of tax imposed by Allen

1 county pursuant to this paragraph to exceed or be imposed at any rate other  
2 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

3 (7) The board of county commissioners of Clay, Dickinson and  
4 Miami county may submit the question of imposing a countywide retailers'  
5 sales tax at the rate of 0.50% in the case of Clay and Dickinson county and  
6 at a rate of up to 1% in the case of Miami county, and pledging the revenue  
7 received therefrom for the purpose of financing the costs of roadway  
8 construction and improvement to the electors at an election called and held  
9 thereon. Except as otherwise provided, the tax imposed pursuant to this  
10 paragraph shall expire after five years from the date such tax is first  
11 collected. The result of the election held on November 2, 2004, on the  
12 question submitted by the board of county commissioners of Miami  
13 county for the purpose of extending for an additional five-year period the  
14 countywide retailers' sales tax imposed pursuant to this subsection in  
15 Miami county is hereby declared valid. The countywide retailers' sales tax  
16 imposed pursuant to this subsection in Clay and Miami county may be  
17 extended or reenacted for additional five-year periods upon the board of  
18 county commissioners of Clay and Miami county submitting such question  
19 to the electors at an election called and held thereon for each additional  
20 five-year period as provided by law.

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

28 (9) The board of county commissioners of Cowley, Crawford, Russell  
29 and Woodson county may submit the question of imposing a countywide  
30 retailers' sales tax at the rate of 0.5% in the case of Crawford, Russell and  
31 Woodson county and at a rate of up to 0.25%, in the case of Cowley  
32 county and pledging the revenue received therefrom for the purpose of  
33 financing economic development initiatives or public infrastructure  
34 projects. The tax imposed pursuant to this paragraph shall expire after five  
35 years from the date such tax is first collected.

36 (10) The board of county commissioners of Franklin 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 recreational facilities. The tax imposed pursuant to this  
40 paragraph shall expire upon payment of all costs authorized in financing  
41 such facilities.

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

1 of 0.25% and pledging the revenue received therefrom for the purposes of  
2 conservation, access and management of open space; preservation of  
3 cultural heritage; and economic development projects and activities.

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

12 ~~(13) The board of county commissioners of Jackson county may~~  
13 ~~submit the question of imposing a countywide retailers' sales tax at a rate~~  
14 ~~of 0.4% and pledging the revenue received therefrom as follows: 50% of~~  
15 ~~such revenues for the purpose of financing for economic development~~  
16 ~~initiatives; and 50% of such revenues for the purpose of financing public~~  
17 ~~infrastructure projects to the electors at an election called and held thereon.~~  
18 ~~The tax imposed pursuant to this paragraph shall expire after seven years~~  
19 ~~from the date such tax is first collected. The board of county~~  
20 ~~commissioners of Jackson county may submit the question of imposing a~~  
21 ~~countywide retailers' sales tax at a rate of 0.4% which such tax shall take~~  
22 ~~effect after the expiration of the tax imposed pursuant to this paragraph~~  
23 ~~prior to the effective date of this act, and pledging the revenue received~~  
24 ~~therefrom for the purpose of financing public infrastructure projects to the~~  
25 ~~electors at an election called and held thereon. Such tax shall expire after~~  
26 ~~seven years from the date such tax is first collected.~~

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

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

41 (16) The board of county commissioners of Harvey county may  
42 submit the question of imposing a countywide retailers' sales tax at the rate  
43 of 1.0% and pledging the revenue received therefrom for the purpose of

1 financing the costs of property tax relief, economic development initiatives  
2 and public infrastructure improvements to the electors at an election called  
3 and held thereon.

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

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

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

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

36 (21) The board of county commissioners of Johnson 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 construction and operation costs of public safety projects,  
40 including, but not limited to, a jail, detention center, sheriff's resource  
41 center, crime lab or other county administrative or operational facility  
42 dedicated to public safety, to the electors at an election called and held  
43 thereon. The tax imposed pursuant to this paragraph shall expire after 10

1 years from the date such tax is first collected. The countywide retailers'  
2 sales tax imposed pursuant to this subsection may be extended or  
3 reenacted for additional periods not exceeding 10 years upon the board of  
4 county commissioners of Johnson county submitting such question to the  
5 electors at an election called and held thereon for each additional ten-year  
6 period as provided by law.

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

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

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

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

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



1 the rate of up to 0.5% and pledging the revenue received therefrom for the  
2 purpose of financing the costs of construction or remodeling of a  
3 courthouse, jail, law enforcement center facility or other county  
4 administrative facility, or public infrastructure improvements, or both, to  
5 the electors at an election called and held thereon. The tax imposed  
6 pursuant to this paragraph shall expire upon payment of all costs  
7 authorized in financing such project or projects.

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

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

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

28 (30) The board of county commissioners of Douglas 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 the construction or remodeling of a courthouse, jail, law  
32 enforcement center facility, detention facility or other county  
33 administrative facility, specifically including mental health and for the  
34 operation thereof.

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

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

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

22 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
23 2006, shall continue in effect until repealed in the manner provided herein  
24 for the adoption and approval of such tax or until repealed by the adoption  
25 of an ordinance for such repeal. Any countywide retailers' sales tax in the  
26 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect  
27 until repealed in the manner provided herein for the adoption and approval  
28 of such tax.

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

1 be accomplished by the adoption of an ordinance so providing.

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

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

10 Sec. 2. K.S.A. 2017 Supp. 12-187 is hereby repealed.

11 Sec. 3. This act shall take effect and be in force from and after its  
12 publication in the statute book.