

**HOUSE BILL No. 2275**

By Committee on Taxation

Requested by Representative Pishny on behalf of Finney County

2-5

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 Finney county for the purpose of financing the  
4 construction or remodeling of a courthouse, jail, law enforcement  
5 center facility or other county administrative facility; amending K.S.A.  
6 2024 Supp. 12-187 and 12-189 and repealing the existing sections.

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

9 Section 1. K.S.A. 2024 Supp. 12-187 is hereby amended to read as  
10 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
11 provisions of this act without the governing body of such city having first  
12 submitted such proposition to and having received the approval of a  
13 majority of the electors of the city voting thereon at an election called and  
14 held therefor. The governing body of any city may submit the question of  
15 imposing a retailers' sales tax and the governing body shall be required to  
16 submit the question upon submission of a petition signed by electors of  
17 such city equal in number to not less than 10% of the electors of such city.

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

32 (2) The board of county commissioners of Anderson, Atchison,  
33 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, *Finney*, Ford,  
34 Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,  
35 Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,

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

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

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

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

43 (D) Except as otherwise provided in this paragraph, the result of the

1 election held on August 5, 2008, on the question submitted by the board of  
2 county commissioners of Lyon county for the purpose of increasing its  
3 countywide retailers' sales tax by 1% is hereby declared valid, and the  
4 revenue received therefrom by the county shall be expended for the  
5 purposes of ad valorem tax reduction and capital outlay. The tax imposed  
6 pursuant to this paragraph shall terminate not later than five years after the  
7 commencement thereof.

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

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

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

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

1 detailed in the ballot question approved by voters. The tax imposed  
2 pursuant to this subparagraph shall be levied for a period of 15 years from  
3 the date it is first levied.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18 (15) The board of county commissioners of Saline county may  
19 submit the question of imposing a countywide retailers' sales tax at the rate  
20 of up to 0.5% and pledging the revenue received therefrom for the purpose  
21 of financing the costs of construction and operation of an expo center to  
22 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 (16) The board of county commissioners of Harvey county may  
26 submit the question of imposing a countywide retailers' sales tax at the rate  
27 of 1.0% and pledging the revenue received therefrom for the purpose of  
28 financing the costs of property tax relief, economic development initiatives  
29 and public infrastructure improvements to the electors at an election called  
30 and held thereon.

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

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

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

9 (19) The board of county commissioners of Jefferson county may  
10 submit the question of imposing a countywide retailers' sales tax at the rate  
11 of 1% 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 after six years from the date such tax is first  
15 collected. The countywide retailers' sales tax imposed pursuant to this  
16 paragraph may be extended or reenacted for additional six-year periods  
17 upon the board of county commissioners of Jefferson county submitting  
18 such question to the electors at an election called and held thereon for each  
19 additional six-year period as provided by law.

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

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

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



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

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

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

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

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

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

1 of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
2 therefrom for the purpose of financing the costs of constructing and  
3 furnishing a law enforcement center and jail facility and the costs of  
4 roadway and bridge improvements to the electors at an election called and  
5 held thereon. The tax imposed pursuant to this paragraph shall expire not  
6 later than 20 years from the date such tax is first collected.

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

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

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

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

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

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

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

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

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

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

36 (37) The board of county commissioners of Marshall county may  
37 submit the question of imposing a countywide retailers' sales tax at the rate  
38 of up to 1% and pledging the revenue therefrom for the purpose of  
39 financing the costs of constructing or remodeling and furnishing a jail  
40 facility 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 authorized in financing such project or projects.

43 (38) The board of county commissioners of Neosho county may

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

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

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

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

1 tax or any reduction or increase in the rate thereof, within the limits  
2 prescribed by K.S.A. 12-189, and amendments thereto, shall be  
3 accomplished in the manner provided herein for the adoption and approval  
4 of such tax except that the repeal of any such city retailers' sales tax may  
5 be accomplished by the adoption of an ordinance so providing.

6 (f) The sufficiency of the number of signers of any petition filed  
7 under this section shall be determined by the county election officer. Every  
8 election held under this act shall be conducted by the county election  
9 officer.

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

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

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

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

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

22 Sec. 2. K.S.A. 2024 Supp. 12-189 is hereby amended to read as  
23 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
24 increments of 0.05% and in an amount not to exceed 2% for general  
25 purposes and not to exceed 1% for special purposes, which shall be  
26 determined by the governing body of the city. For any retailers' sales tax  
27 imposed by a city for special purposes, such city shall specify the purposes  
28 for which such tax is imposed. All such special purpose retailers' sales  
29 taxes imposed by a city shall expire after 10 years from the date such tax is  
30 first collected. The rate of any countywide retailers' sales tax shall be fixed  
31 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,  
32 and which amount shall be determined by the board of county  
33 commissioners, except that:

34 (a) The board of county commissioners of Wabaunsee county, for the  
35 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
36 rate at 1.25%; the board of county commissioners of Osage or Reno  
37 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
38 may fix such rate at 1.25% or 1.5%; the board of county commissioners of  
39 Cherokee, Crawford, *Finney*, Ford, Saline, Seward or Wyandotte county,  
40 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix  
41 such rate at 1.5%; the board of county commissioners of Atchison or  
42 Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments  
43 thereto, may fix such rate at 1.5% or 1.75%; the board of county

1 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the  
2 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
3 rate at 2%; the board of county commissioners of Marion county, for the  
4 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
5 rate at 2.5%; the board of county commissioners of Franklin, Linn and  
6 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments  
7 thereto, may fix such rate at a percentage that is equal to the sum of the  
8 rate allowed to be imposed by the respective board of county  
9 commissioners on July 1, 2007, plus up to 1.0%; and the board of county  
10 commissioners of Brown or Grant county, for the purposes of K.S.A. 12-  
11 187(b)(2), and amendments thereto, may fix such rate at up to 2%;

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

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

18 (d) the board of county commissioners of any county, for the  
19 purposes of K.S.A. 12-187(b)(5), 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 a board of county commissioners on the effective date of this  
22 act plus 0.25%, 0.5%, 0.75% or 1%, as the case requires;

23 (e) the board of county commissioners of Dickinson county, for the  
24 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such  
25 rate at 1.5%, and the board of county commissioners of Miami county, for  
26 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
27 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

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

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

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

43 (k) the board of county commissioners of Sedgwick county, for the

1 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix  
2 such rate at 2%;

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

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

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

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

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

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

25 (r) the board of county commissioners of Riley county, for the  
26 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
27 rate at a percentage that is equal to the sum of the rate allowed to be  
28 imposed by the board of county commissioners of Riley county on July 1,  
29 2007, plus up to 1%;

30 (s) the board of county commissioners of Johnson county, for the  
31 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such  
32 rate at a percentage that is equal to the sum of the rate allowed to be  
33 imposed by the board of county commissioners of Johnson county on July  
34 1, 2007, plus 0.25%;

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

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

42 (v) the board of county commissioners of Barton county, for the  
43 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such

1 rate at up to 1.5%;

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

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

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

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

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

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

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

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

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

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

34 (gg) the board of county commissioners of Cherokee county, for the  
35 purposes of K.S.A. 12-187(b)(3)(I), 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 0.5%;

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

42 (ii) the board of county commissioners of Atchison county, for the  
43 purposes of K.S.A. 12-187(b)(34), 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 (jj) the board of county commissioners of Dickinson county, for the  
4 purposes of K.S.A. 12-187(b)(35), 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 0.25%;

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

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

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

32 Upon receipt of a certified copy of an ordinance or resolution  
33 authorizing the levy of a local retailers' sales tax, the director of taxation  
34 shall cause such taxes to be collected within or without the boundaries of  
35 such taxing subdivision at the same time and in the same manner provided  
36 for the collection of the state retailers' sales tax. Such copy shall be  
37 submitted to the director of taxation within 30 days after adoption of any  
38 such ordinance or resolution. The director of taxation shall confirm that all  
39 provisions of law applicable to the authorization of local sales tax have  
40 been followed prior to causing the collection. If the director of taxation  
41 discovers that a city or county did not comply with any provision of law  
42 applicable to the authorization of a local sales tax after collection has  
43 commenced, the director shall immediately notify the city or county and

1 cease collection of such sales tax until such noncompliance is remedied.  
2 All moneys collected by the director of taxation under the provisions of  
3 this section shall be credited to a county and city retailers' sales tax fund  
4 which fund is hereby established in the state treasury, except that all  
5 moneys collected by the director of taxation pursuant to the authority  
6 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be  
7 credited to the Wilson county capital improvements fund. Any refund due  
8 on any county or city retailers' sales tax collected pursuant to this act shall  
9 be paid out of the sales tax refund fund and reimbursed by the director of  
10 taxation from collections of local retailers' sales tax revenue. Except for  
11 local retailers' sales tax revenue required to be deposited in the  
12 redevelopment bond fund established under K.S.A. 74-8927, and  
13 amendments thereto, all local retailers' sales tax revenue collected within  
14 any county or city pursuant to this act shall be apportioned and remitted at  
15 least quarterly by the state treasurer, on instruction from the director of  
16 taxation, to the treasurer of such county or city.

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

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

41 Sec. 3. K.S.A. 2024 Supp. 12-187 and 12-189 are hereby repealed.

42 Sec. 4. This act shall take effect and be in force from and after its  
43 publication in the Kansas register.