

**SENATE BILL No. 10**

By Committee on Ways and Means

1-13

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1 AN ACT concerning sales taxation; relating to countywide retailers' sales  
2 tax; Edwards county; amending K.S.A. 2010 Supp. 12-187, 12-189  
3 and 12-192 and repealing the existing sections.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2010 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  
15 city.

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

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

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

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

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

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

42 (D) Except as otherwise provided in this paragraph, the result of the  
43 election held on August 5, 2008, on the question submitted by the board

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

7 (E) Except as otherwise provided in this paragraph, the result of the  
8 election held on August 5, 2008, on the question submitted by the board  
9 of county commissioners of Rawlins county for the purpose of increasing  
10 its countywide retailers' sales tax by .75% is hereby declared valid, and  
11 the revenue received therefrom by the county shall be expended for the  
12 purposes of financing the costs of a swimming pool. The tax imposed  
13 pursuant to this paragraph shall terminate not later than 15 years after the  
14 commencement thereof or upon payment of all costs authorized pursuant  
15 to this paragraph in the financing of such project.

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

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

1 county and upon receipt of such moneys shall be deposited to the credit  
2 of the county road and bridge fund. If any funds remain upon the  
3 payment of all costs authorized pursuant to this paragraph in the  
4 financing of such highway projects in Ford county, the state treasurer  
5 shall remit such funds to the treasurer of Ford county and upon receipt of  
6 such moneys shall be deposited to the credit of the county road and  
7 bridge fund.

8 (5) The board of county commissioners of any county may submit  
9 the question of imposing a retailers' sales tax at the rate of .25%, .5%, .  
10 75% or 1% and pledging the revenue received therefrom for the purpose  
11 of financing the provision of health care services, as enumerated in the  
12 question, to the electors at an election called and held thereon. Whenever  
13 any county imposes a tax pursuant to this paragraph, any tax imposed  
14 pursuant to paragraph (2) of subsection (a) by any city located in such  
15 county shall expire upon the effective date of the imposition of the  
16 countywide tax, and thereafter the state treasurer shall remit to each such  
17 city that portion of the countywide tax revenue collected by retailers  
18 within such city as certified by the director of taxation. The tax imposed  
19 pursuant to this paragraph shall be deemed to be in addition to the rate  
20 limitations prescribed in K.S.A. 12-189, and amendments thereto. As  
21 used in this paragraph, health care services shall include but not be  
22 limited to the following: Local health departments, city or county  
23 hospitals, city or county nursing homes, preventive health care services  
24 including immunizations, prenatal care and the postponement of entry  
25 into nursing homes by home care services, mental health services,  
26 indigent health care, physician or health care worker recruitment, health  
27 education, emergency medical services, rural health clinics, integration of  
28 health care services, home health services and rural health networks.

29 (6) The board of county commissioners of Allen county may submit  
30 the question of imposing a countywide retailers' sales tax at the rate of .  
31 5% and pledging the revenue received therefrom for the purpose of  
32 financing the costs of operation and construction of a solid waste disposal  
33 area or the modification of an existing landfill to comply with federal  
34 regulations to the electors at an election called and held thereon. The tax  
35 imposed pursuant to this paragraph shall expire upon the payment of all  
36 costs incurred in the financing of the project undertaken. Nothing in this  
37 paragraph shall be construed to allow the rate of tax imposed by Allen  
38 county pursuant to this paragraph to exceed or be imposed at any rate  
39 other than the rates prescribed in K.S.A. 12-189 and amendments thereto.

40 (7) The board of county commissioners of Clay, Dickinson and  
41 Miami county may submit the question of imposing a countywide  
42 retailers' sales tax at the rate of .50% in the case of Clay and Dickinson  
43 county and at a rate of up to 1% in the case of Miami county, and

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

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

22 (9) The board of county commissioners of Cowley, Crawford,  
23 Russell and Woodson county may submit the question of imposing a  
24 countywide retailers' sales tax at the rate of .5% in the case of Crawford,  
25 Russell and Woodson county and at a rate of up to .25%, in the case of  
26 Cowley county and pledging the revenue received therefrom for the  
27 purpose of financing economic development initiatives or public  
28 infrastructure projects. The tax imposed pursuant to this paragraph shall  
29 expire after five years from the date such tax is first collected.

30 (10) The board of county commissioners of Franklin county may  
31 submit the question of imposing a countywide retailers' sales tax at the  
32 rate of .25% and pledging the revenue received therefrom for the purpose  
33 of financing recreational facilities. The tax imposed pursuant to this  
34 paragraph shall expire upon payment of all costs authorized in financing  
35 such facilities.

36 (11) The board of county commissioners of Douglas county may  
37 submit the question of imposing a countywide retailers' sales tax at the  
38 rate of .25% and pledging the revenue received therefrom for the  
39 purposes of preservation, access and management of open space, and for  
40 industrial and business park related economic development.

41 (12) The board of county commissioners of Shawnee county may  
42 submit the question of imposing a countywide retailers' sales tax at the  
43 rate of .25% and pledging the revenue received therefrom to the city of

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

6 (13) The board of county commissioners of Jackson county may  
7 submit the question of imposing a countywide retailers' sales tax at a rate  
8 of .4% and pledging the revenue received therefrom as follows: 50% of  
9 such revenues for the purpose of financing for economic development  
10 initiatives; and 50% of such revenues for the purpose of financing public  
11 infrastructure projects to the electors at an election called and held  
12 thereon. The tax imposed pursuant to this paragraph shall expire after  
13 seven years from the date such tax is first collected.

14 (14) The board of county commissioners of Neosho county may  
15 submit the question of imposing a countywide retailers' sales tax at the  
16 rate of .5% and pledging the revenue received therefrom for the purpose  
17 of financing the costs of roadway construction and improvement to the  
18 electors at an election called and held thereon. The tax imposed pursuant  
19 to this paragraph shall expire upon payment of all costs authorized  
20 pursuant to this paragraph in the financing of such project.

21 (15) The board of county commissioners of Saline county may  
22 submit the question of imposing a countywide retailers' sales tax at the  
23 rate of up to .5% and pledging the revenue received therefrom for the  
24 purpose of financing the costs of construction and operation of an expo  
25 center to the electors at an election called and held thereon. The tax  
26 imposed pursuant to this paragraph shall expire after five years from the  
27 date such tax is first collected.

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

34 (17) The board of county commissioners of Atchison county may  
35 submit the question of imposing a countywide retailers' sales tax at the  
36 rate of .25% and pledging the revenue received therefrom for the purpose  
37 of financing the costs of construction and maintenance of sports and  
38 recreational facilities to the electors at an election called and held thereon.  
39 The tax imposed pursuant to this paragraph shall expire upon payment of  
40 all costs authorized in financing such facilities.

41 (18) The board of county commissioners of Wabaunsee county may  
42 submit the question of imposing a countywide retailers' sales tax at the  
43 rate of .5% and pledging the revenue received therefrom for the purpose

1 of financing the costs of bridge and roadway construction and  
2 improvement to the electors at an election called and held thereon. The  
3 tax imposed pursuant to this paragraph shall expire after 15 years from  
4 the date such tax is first collected.

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

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

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

37 (22) The board of county commissioners of Wilson county may  
38 submit the question of imposing a countywide retailers' sales tax at the  
39 rate of up to 1% and pledging the revenue received therefrom for the  
40 purpose of financing the costs of roadway construction and improvements  
41 to federal highways, the development of a new industrial park and other  
42 public infrastructure improvements to the electors at an election called  
43 and held thereon. The tax imposed pursuant to this paragraph shall expire

1 upon payment of all costs authorized pursuant to this paragraph in the  
2 financing of such project or projects.

3 (23) The board of county commissioners of Butler county may  
4 submit the question of imposing a countywide retailers' sales tax at the  
5 rate of either .25%, .5%, .75% or 1% and pledging the revenue received  
6 therefrom for the purpose of financing the costs of public safety capital  
7 projects or bridge and roadway construction projects, or both, to the  
8 electors at an election called and held thereon. The tax imposed pursuant  
9 to this paragraph shall expire upon payment of all costs authorized in  
10 financing such projects.

11 (24) The board of county commissioners of Barton county may  
12 submit the question of imposing a countywide retailers' sales tax at the  
13 rate of up to .5% and pledging the revenue received therefrom for the  
14 purpose of financing the costs of roadway and bridge construction and  
15 improvement and infrastructure development and improvement to the  
16 electors at an election called and held thereon. The tax imposed pursuant  
17 to this paragraph shall expire after 10 years from the date such tax is first  
18 collected.

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

29 (26) The board of county commissioners of Pottawatomie county  
30 may submit the question of imposing a countywide retailers' sales tax at  
31 the rate of up to .5% and pledging the revenue received therefrom for the  
32 purpose of financing the costs of construction or remodeling of a  
33 courthouse, jail, law enforcement center facility or other county  
34 administrative facility, or public infrastructure improvements, or both, to  
35 the electors at an election called and held thereon. The tax imposed  
36 pursuant to this paragraph shall expire upon payment of all costs  
37 authorized in financing such project or projects.

38 (27) The board of county commissioners of Kingman county may  
39 submit the question of imposing a countywide retailers' sales tax at the  
40 rate of .25%, .5%, .75% or 1% and pledging the revenue received  
41 therefrom for the purpose of financing the costs of constructing and  
42 furnishing a law enforcement center and jail facility and the costs of  
43 roadway and bridge improvements to the electors at an election called

1 and held thereon. The tax imposed pursuant to this paragraph shall expire  
2 not later than 20 years from the date such tax is first collected.

3 *(28) The board of county commissioners of Edwards county may*  
4 *submit the question of imposing a countywide retailers' sales tax at the*  
5 *rate of .375% and pledging the revenue therefrom for the purpose of*  
6 *financing the costs of economic development initiatives to the electors at*  
7 *an election called and held thereon.*

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

26 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
27 2006, shall continue in effect until repealed in the manner provided herein  
28 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 .5% or 1% in effect on July 1, 1990, shall continue in  
31 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  
4 approval of such tax except that the repeal of any such city retailers' sales  
5 tax may 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.  
8 Every election held under this act shall be conducted by the county  
9 election officer.

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

14 Sec. 2. K.S.A. 2010 Supp. 12-189 is hereby amended to read as  
15 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
16 increments of .05% and in an amount not to exceed 2% for general  
17 purposes and not to exceed 1% for special purposes which shall be  
18 determined by the governing body of the city. For any retailers' sales tax  
19 imposed by a city for special purposes, such city shall specify the  
20 purposes for which such tax is imposed. All such special purpose  
21 retailers' sales taxes imposed by a city shall expire after 10 years from the  
22 date such tax is first collected. The rate of any countywide retailers' sales  
23 tax shall be fixed in an amount not to exceed 1% and shall be fixed in  
24 increments of .25%, and which amount shall be determined by the board  
25 of county commissioners, except that:

26 (a) The board of county commissioners of Wabaunsee county, for  
27 the purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
28 amendments thereto, may fix such rate at 1.25%; the board of county  
29 commissioners of Osage or Reno county, for the purposes of paragraph  
30 (2) of subsection (b) of K.S.A. 12-187, and amendments thereto, may fix  
31 such rate at 1.25% or 1.5%; the board of county commissioners of  
32 Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the  
33 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
34 amendments thereto, may fix such rate at 1.5%, the board of county  
35 commissioners of Atchison county, for the purposes of paragraph (2) of  
36 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
37 rate at 1.5% or 1.75%; the board of county commissioners of Anderson,  
38 Barton, Jefferson or Ottawa county, for the purposes of paragraph (2) of  
39 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
40 rate at 2%; the board of county commissioners of Marion county, for the  
41 purposes of paragraph (2) of subsection (b) of K.S.A. 12-187, and  
42 amendments thereto, may fix such rate at 2.5%; the board of county  
43 commissioners of Franklin, Linn and Miami counties, for the purposes of

1 paragraph (2) of subsection (b) of K.S.A. 12-187, and amendments  
2 thereto, may fix such rate at a percentage which is equal to the sum of the  
3 rate allowed to be imposed by the respective board of county  
4 commissioners on July 1, 2007, plus up to 1.0%; and the board of county  
5 commissioners of Brown county, for the purposes of paragraph (2) of  
6 subsection (b) of K.S.A. 12-187, and amendments thereto, may fix such  
7 rate at up to 2%;

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

11 (c) the boards of county commissioners of Finney and Ford counties,  
12 for the purposes of paragraph (4) of subsection (b) of K.S.A. 12-187, and  
13 amendments thereto, may fix such rate at .25%;

14 (d) the board of county commissioners of any county for the  
15 purposes of paragraph (5) of subsection (b) of K.S.A. 12-187, and  
16 amendments thereto, may fix such rate at a percentage which is equal to  
17 the sum of the rate allowed to be imposed by a board of county  
18 commissioners on the effective date of this act plus .25%, .5%, .75% or  
19 1%, as the case requires;

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

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

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

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

35 (i) the board of county commissioners of Douglas county, for the  
36 purposes of paragraph (11) of subsection (b) of K.S.A. 12-187, and  
37 amendments thereto, may fix such rate at 1.25%;

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

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

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

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

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

10 (o) the board of county commissioners of Atchison county, for the  
11 purpose of paragraph (17) of subsection (b) of K.S.A. 12-187, and  
12 amendments thereto, may fix such rate at a percentage which is equal to  
13 the sum of the rate allowed to be imposed by the board of county  
14 commissioners of Atchison county on the effective date of this act plus .  
15 25%;

16 (p) the board of county commissioners of Wabaunsee county, for the  
17 purpose of paragraph (18) of subsection (b) of K.S.A. 12-187, and  
18 amendments thereto, may fix such rate at a percentage which is equal to  
19 the sum of the rate allowed to be imposed by the board of county  
20 commissioners of Wabaunsee county on July 1, 2007, plus .5%;

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

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

29 (s) the board of county commissioners of Johnson county for the  
30 purposes of paragraph (21) of subsection (b) of K.S.A. 12-187, and  
31 amendments thereto, may fix such rate at a percentage which is equal to  
32 the sum of the rate allowed to be imposed by the board of county  
33 commissioners of Johnson county on July 1, 2007, plus .25%;

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

37 (u) the board of county commissioners of Butler county for the  
38 purposes of paragraph (23) of subsection (b) of K.S.A. 12-187, and  
39 amendments thereto, may fix such rate at a percentage which is equal to  
40 the sum of the rate otherwise allowed pursuant to this section, plus .  
41 25%, .5%, .75% or 1%;

42 (v) the board of county commissioners of Barton county, for the  
43 purposes of paragraph (24) of subsection (b) of K.S.A. 12-187, and

1 amendments thereto, may fix such rate at up to 1.5%;

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

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

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

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

14 (aa) the board of county commissioners of Kingman county, for the  
15 purposes of paragraph (27) of subsection (b) of K.S.A. 12-187, and  
16 amendments thereto, may fix such rate at a percentage which is equal to  
17 the sum of the rate otherwise allowed pursuant to this section, plus .  
18 25%, .5%, .75%, or 1%; *and*

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

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

35 Upon receipt of a certified copy of an ordinance or resolution  
36 authorizing the levy of a local retailers' sales tax, the director of taxation  
37 shall cause such taxes to be collected within or without the boundaries of  
38 such taxing subdivision at the same time and in the same manner  
39 provided for the collection of the state retailers' sales tax. Such copy shall  
40 be submitted to the director of taxation within 30 days after adoption of  
41 any such ordinance or resolution. All moneys collected by the director of  
42 taxation under the provisions of this section shall be credited to a county  
43 and city retailers' sales tax fund which fund is hereby established in the

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

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

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

38 Sec. 3. K.S.A. 2010 Supp. 12-192 is hereby amended to read as  
39 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d)  
40 or (h), all revenue received by the director of taxation from a countywide  
41 retailers' sales tax shall be apportioned among the county and each city  
42 located in such county in the following manner: (1) One-half of all  
43 revenue received by the director of taxation shall be apportioned among

1 the county and each city located in such county in the proportion that the  
2 total tangible property tax levies made in such county in the preceding  
3 year for all funds of each such governmental unit bear to the total of all  
4 such levies made in the preceding year, and (2) 1/2 of all revenue  
5 received by the director of taxation from such countywide retailers' sales  
6 tax shall be apportioned among the county and each city located in such  
7 county, first to the county that portion of the revenue equal to the  
8 proportion that the population of the county residing in the  
9 unincorporated area of the county bears to the total population of the  
10 county, and second to the cities in the proportion that the population of  
11 each city bears to the total population of the county, except that no  
12 persons residing within the Fort Riley military reservation shall be  
13 included in the determination of the population of any city located within  
14 Riley county. All revenue apportioned to a county shall be paid to its  
15 county treasurer and shall be credited to the general fund of the county.

16 (b) (1) In lieu of the apportionment formula provided in subsection  
17 (a), all revenue received by the director of taxation from a countywide  
18 retailers' sales tax imposed within Johnson county at the rate of .75%, 1%  
19 or 1.25% after July 1, 2007, shall be apportioned among the county and  
20 each city located in such county in the following manner: (A) The  
21 revenue received from the first .5% rate of tax shall be apportioned in the  
22 manner prescribed by subsection (a) and (B) the revenue received from  
23 the rate of tax exceeding .5% shall be apportioned as follows: (i) One-  
24 fourth shall be apportioned among the county and each city located in  
25 such county in the proportion that the total tangible property tax levies  
26 made in such county in the preceding year for all funds of each such  
27 governmental unit bear to the total of all such levies made in the  
28 preceding year and (ii) one-fourth shall be apportioned among the county  
29 and each city located in such county, first to the county that portion of the  
30 revenue equal to the proportion that the population of the county residing  
31 in the unincorporated area of the county bears to the total population of  
32 the county, and second to the cities in the proportion that the population  
33 of each city bears to the total population of the county and (iii) one-half  
34 shall be retained by the county for its sole use and benefit.

35 (2) In lieu of the apportionment formula provided in subsection (a),  
36 all money received by the director of taxation from a countywide sales  
37 tax imposed within Montgomery county pursuant to the election held on  
38 November 8, 1994, shall be remitted to and shall be retained by the  
39 county and expended only for the purpose for which the revenue received  
40 from the tax was pledged. All revenue apportioned and paid from the  
41 imposition of such tax to the treasurer of any city prior to the effective  
42 date of this act shall be remitted to the county treasurer and expended  
43 only for the purpose for which the revenue received from the tax was

1 pledged.

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

8 (c) (1) Except as otherwise provided by paragraph (2) of this  
9 subsection, for purposes of subsections (a) and (b), the term "total  
10 tangible property tax levies" means the aggregate dollar amount of tax  
11 revenue derived from ad valorem tax levies applicable to all tangible  
12 property located within each such city or county. The ad valorem property  
13 tax levy of any county or city district entity or subdivision shall be  
14 included within this term if the levy of any such district entity or  
15 subdivision is applicable to all tangible property located within each such  
16 city or county.

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

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

33 (2) Except as otherwise provided in paragraph (5) of subsection (b)  
34 of K.S.A. 12-187, and amendments thereto, all revenues received from a  
35 countywide retailers' sales tax imposed pursuant to paragraph (5) of  
36 subsection (b) of K.S.A. 12-187, and amendments thereto, shall be  
37 remitted to and shall be retained by the county and expended only for the  
38 purpose for which the revenue received from the tax was pledged.

39 (3) All revenue received from a countywide retailers' sales tax  
40 imposed pursuant to paragraph (26) of subsection (b) of K.S.A. 12-187,  
41 and amendments thereto, shall be remitted to and shall be retained by the  
42 county and expended only for the purpose for which the revenue received  
43 from the tax was pledged unless the question of imposing a countywide

1 retailers' sales tax authorized by paragraph (26) of subsection (b) of  
2 K.S.A. 12-187, and amendments thereto, includes the apportionment of  
3 revenue prescribed in subsection (a).

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

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

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

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

30 Sec. 4. K.S.A. 2010 Supp. 12-187, 12-189 and 12-192 are hereby  
31 repealed.

32 Sec. 5. This act shall take effect and be in force from and after its  
33 publication in the Kansas register.