

**SENATE BILL No. 223**

By Committee on Assessment and Taxation

2-6

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1 AN ACT concerning sales and compensating use tax; relating to city and  
2 countywide retailers' sales tax; providing countywide retailers' sales tax  
3 authority for Russell county for the purpose of financing costs of  
4 attendance centers or other school district facilities; amending K.S.A.  
5 2024 Supp. 12-187, 12-189 and 12-192 and repealing the existing  
6 sections.  
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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, Ford,  
34 Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery,  
35 Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,  
36 Wabaunsee, Wilson and Wyandotte counties may submit the question of

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

13 (3) (A) Except as otherwise provided in this paragraph, the result of  
14 the election held on November 8, 1988, on the question submitted by the  
15 board of county commissioners of Jackson county for the purpose of  
16 increasing its countywide retailers' sales tax by 1% is hereby declared  
17 valid, and the revenue received therefrom by the county shall be expended  
18 solely for the purpose of financing the Banner Creek reservoir project. The  
19 tax imposed pursuant to this paragraph shall take effect on the effective  
20 date of this act and shall expire not later than five years after 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 only  
32 to pay the costs of: (i) Acquisition of a site and constructing and equipping  
33 thereon a new regional events center, associated parking and infrastructure  
34 improvements and related appurtenances thereto, to be located in the  
35 downtown area of the city of Wichita, Kansas, (the "downtown arena");  
36 (ii) design for the Kansas coliseum complex and construction of  
37 improvements to the pavilions; and (iii) establishing an operating and  
38 maintenance reserve for the downtown arena and the Kansas coliseum  
39 complex. The tax imposed pursuant to this paragraph shall commence on  
40 July 1, 2005, and shall terminate not later than 30 months after the  
41 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 of

1 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 the  
6 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 of  
9 county commissioners of Rawlins county for the purpose of increasing its  
10 countywide retailers' sales tax by 0.75% is hereby declared valid, and the  
11 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 the  
20 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 to  
25 this paragraph incurred in the financing of the project described in this  
26 paragraph.

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

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

1 pursuant to this subparagraph shall be levied for a period of 15 years from  
2 the date it is first levied.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6 (39) *The board of county commissioners of Russell county may*  
7 *submit the question of imposing a countywide retailers' sales tax at the*  
8 *rate of up to 1% and pledging the revenue received therefrom for the*  
9 *purpose of financing the costs of construction, remodeling, capital*  
10 *improvements or maintenance of attendance centers or other district*  
11 *facilities of any school district or school districts within the county. The*  
12 *tax imposed pursuant to this paragraph shall expire upon payment of all*  
13 *costs authorized in financing the costs of attendance centers or other*  
14 *district facilities for U.S.D. No. 407.*

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

33 (d) Notwithstanding any provision of law to the contrary, including  
34 subsection (b)(5), any city retailers' sales tax being levied by a city prior to  
35 July 1, 2006, shall continue in effect until repealed in the manner provided  
36 herein for the adoption and approval of such tax or until repealed by the  
37 adoption of an ordinance for such repeal. Any countywide retailers' sales  
38 tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue  
39 in effect until repealed in the manner provided herein for the adoption and  
40 approval of such tax.

41 (e) Any city or county proposing to adopt a retailers' sales tax shall  
42 give notice of its intention to submit such proposition for approval by the  
43 electors in the manner required by K.S.A. 10-120, and amendments

1 thereto. The notices shall state the time of the election and the rate and  
2 effective date of the proposed tax. If a majority of the electors voting  
3 thereon at such election fail to approve the proposition, such proposition  
4 may be resubmitted under the conditions and in the manner provided in  
5 this act for submission of the proposition. If a majority of the electors  
6 voting thereon at such election shall approve the levying of such tax, the  
7 governing body of any such city or county shall provide by ordinance or  
8 resolution, as the case may be, for the levy of the tax. Any repeal of such  
9 tax or any reduction or increase in the rate thereof, within the limits  
10 prescribed by K.S.A. 12-189, and amendments thereto, shall be  
11 accomplished in the manner provided herein for the adoption and approval  
12 of such tax except that the repeal of any such city retailers' sales tax may  
13 be accomplished by the adoption of an ordinance so providing.

14 (f) The sufficiency of the number of signers of any petition filed  
15 under this section shall be determined by the county election officer. Every  
16 election held under this act shall be conducted by the county election  
17 officer.

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

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

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

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

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

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

42 (a) The board of county commissioners of Wabaunsee county, for the  
43 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such

1 rate at 1.25%; the board of county commissioners of Osage or Reno  
2 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
3 may fix such rate at 1.25% or 1.5%; the board of county commissioners of  
4 Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the  
5 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
6 rate at 1.5%; the board of county commissioners of Atchison or Thomas  
7 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,  
8 may fix such rate at 1.5% or 1.75%; the board of county commissioners of  
9 Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A.  
10 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board  
11 of county commissioners of Marion county, for the purposes of K.S.A. 12-  
12 187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board  
13 of county commissioners of Franklin, Linn and Miami counties, for the  
14 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such  
15 rate at a percentage that is equal to the sum of the rate allowed to be  
16 imposed by the respective board of county commissioners on July 1, 2007,  
17 plus up to 1.0%; and the board of county commissioners of Brown or  
18 Grant county, for the purposes of K.S.A. 12-187(b)(2), and amendments  
19 thereto, may fix such rate at up to 2%;

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

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

26 (d) the board of county commissioners of any county, for the  
27 purposes of K.S.A. 12-187(b)(5), and amendments thereto, may fix such  
28 rate at a percentage that is equal to the sum of the rate allowed to be  
29 imposed by a board of county commissioners on the effective date of this  
30 act plus 0.25%, 0.5%, 0.75% or 1%, as the case requires;

31 (e) the board of county commissioners of Dickinson county, for the  
32 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such  
33 rate at 1.5%, and the board of county commissioners of Miami county, for  
34 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
35 such rate at 1.25%, 1.5%, 1.75% or 2%;

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

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

42 (h) the board of county commissioners of Franklin county, for the  
43 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such

1 rate at 1.75%;

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

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

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

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

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

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

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

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

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

33 (r) the board of county commissioners of Riley county, for the  
34 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
35 rate at a percentage that is equal to the sum of the rate allowed to be  
36 imposed by the board of county commissioners of Riley county on July 1,  
37 2007, plus up to 1%;

38 (s) the board of county commissioners of Johnson county, for the  
39 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such  
40 rate at a percentage that is equal to the sum of the rate allowed to be  
41 imposed by the board of county commissioners of Johnson county on July  
42 1, 2007, plus 0.25%;

43 (t) the board of county commissioners of Wilson county, for the

- 1 purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such  
2 rate at up to 2%;
- 3 (u) the board of county commissioners of Butler county, for the  
4 purposes of K.S.A. 12-187(b)(23), 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%, 0.5%, 0.75% or 1%;
- 7 (v) the board of county commissioners of Barton county, for the  
8 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such  
9 rate at up to 1.5%;
- 10 (w) the board of county commissioners of Lyon county, for the  
11 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix  
12 such rate at 1.5%;
- 13 (x) the board of county commissioners of Rawlins county, for the  
14 purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix  
15 such rate at 1.75%;
- 16 (y) the board of county commissioners of Chautauqua county, for the  
17 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix  
18 such rate at 2.0%;
- 19 (z) the board of county commissioners of Pottawatomie county, for  
20 the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix  
21 such rate at up to 1.5%;
- 22 (aa) the board of county commissioners of Kingman county, for the  
23 purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such  
24 rate at a percentage that is equal to the sum of the rate otherwise allowed  
25 pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;
- 26 (bb) the board of county commissioners of Edwards county, for the  
27 purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such  
28 rate at 1.375%;
- 29 (cc) the board of county commissioners of Rooks county, for the  
30 purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such  
31 rate at up to 1.5%;
- 32 (dd) the board of county commissioners of Bourbon county, for the  
33 purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto,  
34 may fix such rate at up to 2.0%;
- 35 (ee) the board of county commissioners of Marion county, for the  
36 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such  
37 rate at 2.5%;
- 38 (ff) the board of county commissioners of Finney county, for the  
39 purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix  
40 such rate at a percentage that is equal to the sum of the rate otherwise  
41 allowed pursuant to this section, plus 0.3%;
- 42 (gg) the board of county commissioners of Cherokee county, for the  
43 purposes of K.S.A. 12-187(b)(3)(I), 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 0.5%;

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

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

15 (kk) the board of county commissioners of Rawlins county, for the  
16 purposes of K.S.A. 12-187(b)(36), 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 up to 1%;

19 (ll) the board of county commissioners of Marshall county, for the  
20 purposes of K.S.A. 12-187(b)(37), and amendments thereto, may fix such  
21 rate at a percentage that is equal to the sum of the rate otherwise allowed  
22 pursuant to this section, plus up to 1%; ~~and~~

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

27 *(nn) the board of county commissioners of Russell county, for the*  
28 *purposes of K.S.A. 12-187(b)(39), and amendments thereto, may fix such*  
29 *rate at a percentage that is equal to the sum of the rate otherwise allowed*  
30 *pursuant to this section, plus up to 1%.*

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

1       Upon receipt of a certified copy of an ordinance or resolution  
2 authorizing the levy of a local retailers' sales tax, the director of taxation  
3 shall cause such taxes to be collected within or without the boundaries of  
4 such taxing subdivision at the same time and in the same manner provided  
5 for the collection of the state retailers' sales tax. Such copy shall be  
6 submitted to the director of taxation within 30 days after adoption of any  
7 such ordinance or resolution. The director of taxation shall confirm that all  
8 provisions of law applicable to the authorization of local sales tax have  
9 been followed prior to causing the collection. If the director of taxation  
10 discovers that a city or county did not comply with any provision of law  
11 applicable to the authorization of a local sales tax after collection has  
12 commenced, the director shall immediately notify the city or county and  
13 cease collection of such sales tax until such noncompliance is remedied.  
14 All moneys collected by the director of taxation under the provisions of  
15 this section shall be credited to a county and city retailers' sales tax fund  
16 which fund is hereby established in the state treasury, except that all  
17 moneys collected by the director of taxation pursuant to the authority  
18 granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be  
19 credited to the Wilson county capital improvements fund. Any refund due  
20 on any county or city retailers' sales tax collected pursuant to this act shall  
21 be paid out of the sales tax refund fund and reimbursed by the director of  
22 taxation from collections of local retailers' sales tax revenue. Except for  
23 local retailers' sales tax revenue required to be deposited in the  
24 redevelopment bond fund established under K.S.A. 74-8927, and  
25 amendments thereto, all local retailers' sales tax revenue collected within  
26 any county or city pursuant to this act shall be apportioned and remitted at  
27 least quarterly by the state treasurer, on instruction from the director of  
28 taxation, to the treasurer of such county or city.

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

33       The director of taxation shall provide, upon request by a city or county  
34 clerk or treasurer or finance officer of any city or county levying a local  
35 retailers' sales tax, monthly reports identifying each retailer doing business  
36 in such city or county or making taxable sales sourced to such city or  
37 county, setting forth the tax liability and the amount of such tax remitted  
38 by each retailer during the preceding month and identifying each business  
39 location maintained by the retailer and such retailer's sales or use tax  
40 registration or account number. Such report shall be made available to the  
41 clerk or treasurer or finance officer of such city or county within a  
42 reasonable time after it has been requested from the director of taxation.  
43       The director of taxation shall be allowed to assess a reasonable fee for the

1 issuance of such report. Information received by any city or county  
2 pursuant to this section shall be confidential, and it shall be unlawful for  
3 any officer or employee of such city or county to divulge any such  
4 information in any manner. Any violation of this paragraph by a city or  
5 county officer or employee is a class A misdemeanor, and such officer or  
6 employee shall be dismissed from office. Reports of violations of this  
7 paragraph shall be investigated by the attorney general. The district  
8 attorney or county attorney and the attorney general shall have authority to  
9 prosecute violations of this paragraph.

10 Sec. 3. K.S.A. 2024 Supp. 12-192 is hereby amended to read as  
11 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
12 (h), all revenue received by the director of taxation from a countywide  
13 retailers' sales tax shall be apportioned among the county and each city  
14 located in such county in the following manner:

15 (1)  $\frac{1}{2}$  of all revenue received by the director of taxation shall be  
16 apportioned among the county and each city located in such county in the  
17 proportion that the total tangible property tax levies made in such county  
18 in the preceding year for all funds of each such governmental unit bear to  
19 the total of all such levies made in the preceding year; and

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

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

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

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

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

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

1 year;

2 (ii)  $\frac{1}{4}$  shall be apportioned among the county and each city located in  
3 such county, first to the county that portion of the revenue equal to the  
4 proportion that the population of the county residing in the unincorporated  
5 area of the county bears to the total population of the county, and second to  
6 the cities in the proportion that the population of each city bears to the  
7 total population of the county; and

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

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

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

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

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

41 (d) (1) All revenue received from a countywide retailers' sales tax  
42 imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6),  
43 (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25),

1 (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37) ~~and~~, (38) *and*  
2 (39), and amendments thereto, shall be remitted to and shall be retained by  
3 the county and expended only for the purpose for which the revenue  
4 received from the tax was pledged.

5 (2) Except as otherwise provided in K.S.A. 12-187(b)(5), and  
6 amendments thereto, all revenues received from a countywide retailers'  
7 sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments  
8 thereto, shall be remitted to and shall be retained by the county and  
9 expended only for the purpose for which the revenue received from the tax  
10 was pledged.

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

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

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

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

35 (h) The provisions of subsections (a) and (b) for the apportionment of  
36 countywide retailers' sales tax shall not apply to any revenues received  
37 pursuant to a county or countywide retailers' sales tax levied or collected  
38 under K.S.A. 74-8929, and amendments thereto. All such revenue  
39 collected under K.S.A. 74-8929, and amendments thereto, shall be  
40 deposited into the redevelopment bond fund established by K.S.A. 74-  
41 8927, and amendments thereto, for the period of time set forth in K.S.A.  
42 74-8927, and amendments thereto.

43 Sec. 4. K.S.A. 2024 Supp. 12-187, 12-189 and 12-192 are hereby

1 repealed.

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