

**HOUSE BILL No. 2033**

By Committee on Taxation

1-16

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1 AN ACT ~~concerning~~ concerning sales and compensating use tax; relating  
2 to countywide retailers' sales tax, **{rates and}** ballot authority,  
3 Dickinson, **{Finney,}** Jackson ~~and {,}~~ Russell ~~counties, rates, {and}~~  
4 Thomas ~~county~~ **{counties}**; amending K.S.A. 2018 Supp. 12-187 and  
5 12-189 and repealing the existing sections.  
6

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

8 Section 1. K.S.A. 2018 Supp. 12-187 is hereby amended to read as  
9 follows: 12-187. (a) No city shall impose a retailers' sales tax under the  
10 provisions of this act without the governing body of such city having first  
11 submitted such proposition to and having received the approval of a  
12 majority of the electors of the city voting thereon at an election called and  
13 held therefor. The governing body of any city may submit the question of  
14 imposing a retailers' sales tax and the governing body shall be required to  
15 submit the question upon submission of a petition signed by electors of  
16 such city equal in number to not less than 10% of the electors of such city.

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

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

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

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

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

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

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

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

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

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

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

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

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

27 (5) The board of county commissioners of any county may submit the  
28 question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%,  
29 0.75% or 1% and pledging the revenue received therefrom for the purpose  
30 of financing the provision of health care services, as enumerated in the  
31 question, to the electors at an election called and held thereon. Whenever  
32 any county imposes a tax pursuant to this paragraph, any tax imposed  
33 pursuant to subsection (a)(2) by any city located in such county shall  
34 expire upon the effective date of the imposition of the countywide tax, and  
35 thereafter the state treasurer shall remit to each such city that portion of the  
36 countywide tax revenue collected by retailers within such city as certified  
37 by the director of taxation. The tax imposed pursuant to this paragraph  
38 shall be deemed to be in addition to the rate limitations prescribed in  
39 K.S.A. 12-189, and amendments thereto. As used in this paragraph, health  
40 care services shall include, but not be limited to, the following: Local  
41 health departments, city or county hospitals, city or county nursing homes,  
42 preventive health care services including immunizations, prenatal care and  
43 the postponement of entry into nursing homes by home care services,

1 mental health services, indigent health care, physician or health care  
2 worker recruitment, health education, emergency medical services, rural  
3 health clinics, integration of health care services, home health services and  
4 rural health networks.

5 (6) The board of county commissioners of Allen county may submit  
6 the question of imposing a countywide retailers' sales tax at the rate of  
7 0.5% and pledging the revenue received therefrom for the purpose of  
8 financing the costs of operation and construction of a solid waste disposal  
9 area or the modification of an existing landfill to comply with federal  
10 regulations to the electors at an election called and held thereon. The tax  
11 imposed pursuant to this paragraph shall expire upon the payment of all  
12 costs incurred in the financing of the project undertaken. Nothing in this  
13 paragraph shall be construed to allow the rate of tax imposed by Allen  
14 county pursuant to this paragraph to exceed or be imposed at any rate other  
15 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

34 (B) *The board of county commissioners of Dickinson county may*  
35 *submit the question of imposing a countywide retailers' sales tax at the*  
36 *rate of 0.5% and pledging the revenue received therefrom for the purpose*  
37 *of financing the costs of roadway construction and improvement to the*  
38 *electors at an election called and held thereon. The tax imposed pursuant*  
39 *to this subparagraph shall expire after 10 years from the date such tax is*  
40 *first collected.*

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

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

5 (9) (A) The board of county commissioners of Cowley, Crawford,  
6 ~~Russell~~ and Woodson county may submit the question of imposing a  
7 countywide retailers' sales tax at the rate of 0.5% in the case of Crawford,  
8 ~~Russell~~ and Woodson county and at a rate of up to 0.25%, in the case of  
9 Cowley county and pledging the revenue received therefrom for the  
10 purpose of financing economic development initiatives or public  
11 infrastructure projects. The tax imposed pursuant to this ~~paragraph~~  
12 *subparagraph* shall expire after five years from the date such tax is first  
13 collected.

14 (B) *The board of county commissioners of Russell 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 economic development initiatives or public infrastructure*  
18 *projects. The tax imposed pursuant to this subparagraph shall expire after*  
19 *10 years from the date such tax is first collected.*

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

26 (11) The board of county commissioners of Douglas 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 purposes of  
29 conservation, access and management of open space; preservation of  
30 cultural heritage; and economic development projects and activities.

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

39 ~~(13) The board of county commissioners of Jackson county may~~  
40 ~~submit the question of imposing a countywide retailers' sales tax at a rate~~  
41 ~~of 0.4% and pledging the revenue received therefrom as follows: 50% of~~  
42 ~~such revenues for the purpose of financing for economic development~~  
43 ~~initiatives; and 50% of such revenues for the purpose of financing public~~

1 infrastructure projects to the electors at an election called and held thereon.  
2 ~~The tax imposed pursuant to this paragraph shall expire after seven years~~  
3 ~~from the date such tax is first collected.~~ The board of county  
4 commissioners of Jackson county may submit the question of imposing a  
5 countywide retailers' sales tax at a rate of 0.4% ~~which such tax shall take~~  
6 ~~effect after the expiration of the tax imposed pursuant to this paragraph~~  
7 ~~prior to the effective date of this act,~~ and pledging the revenue received  
8 therefrom for the purpose of financing public infrastructure projects to the  
9 electors at an election called and held thereon. Such tax shall expire after  
10 seven years from the date such tax is first collected.

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

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

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

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

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

1 tax is first collected.

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

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

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

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

43 (23) The board of county commissioners of Butler county may



1 submit the question of imposing a countywide retailers' sales tax at the rate  
2 of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received  
3 therefrom for the purpose of financing the costs of public safety capital  
4 projects or bridge and roadway construction projects, or both, to the  
5 electors at an election called and held thereon. The tax imposed pursuant  
6 to this paragraph shall expire upon payment of all costs authorized in  
7 financing such projects.

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

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

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

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

43 (28) The board of county commissioners of Edwards county may

1 submit the question of imposing a countywide retailers' sales tax at the rate  
2 of 0.375% and pledging the revenue therefrom for the purpose of  
3 financing the costs of economic development initiatives to the electors at  
4 an election called and held thereon.

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

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

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

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

31 (c) The boards of county commissioners of any two or more  
32 contiguous counties, upon adoption of a joint resolution by such boards,  
33 may submit the question of imposing a retailers' sales tax within such  
34 counties to the electors of such counties at an election called and held  
35 thereon, and such boards of any two or more contiguous counties shall be  
36 required to submit such question upon submission of a petition in each of  
37 such counties, signed by a number of electors of each of such counties  
38 where submitted equal in number to not less than 10% of the electors of  
39 each of such counties who voted at the last preceding general election for  
40 the office of secretary of state, or upon receiving resolutions requesting  
41 such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
42 governing body of each of one or more cities within each of such counties  
43 ~~which~~ *that* contains a population of not less than 25% of the entire

1 population of each of such counties, or upon receiving resolutions  
2 requesting such an election passed by  $\frac{2}{3}$  of the membership of the  
3 governing body of each of one or more taxing subdivisions within each of  
4 such counties—~~which~~ that levy not less than 25% of the property taxes  
5 levied by all taxing subdivisions within each of such counties.

6 (d) Any city retailers' sales tax being levied by a city prior to July 1,  
7 2006, shall continue in effect until repealed in the manner provided herein  
8 for the adoption and approval of such tax or until repealed by the adoption  
9 of an ordinance for such repeal. Any countywide retailers' sales tax in the  
10 amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect  
11 until repealed in the manner provided herein for the adoption and approval  
12 of such tax.

13 (e) Any city or county proposing to adopt a retailers' sales tax shall  
14 give notice of its intention to submit such proposition for approval by the  
15 electors in the manner required by K.S.A. 10-120, and amendments  
16 thereto. The notices shall state the time of the election and the rate and  
17 effective date of the proposed tax. If a majority of the electors voting  
18 thereon at such election fail to approve the proposition, such proposition  
19 may be resubmitted under the conditions and in the manner provided in  
20 this act for submission of the proposition. If a majority of the electors  
21 voting thereon at such election shall approve the levying of such tax, the  
22 governing body of any such city or county shall provide by ordinance or  
23 resolution, as the case may be, for the levy of the tax. Any repeal of such  
24 tax or any reduction or increase in the rate thereof, within the limits  
25 prescribed by K.S.A. 12-189, and amendments thereto, shall be  
26 accomplished in the manner provided herein for the adoption and approval  
27 of such tax except that the repeal of any such city retailers' sales tax may  
28 be accomplished by the adoption of an ordinance so providing.

29 (f) The sufficiency of the number of signers of any petition filed  
30 under this section shall be determined by the county election officer. Every  
31 election held under this act shall be conducted by the county election  
32 officer.

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

37 Sec. 2. K.S.A. 2018 Supp. 12-189 is hereby amended to read as  
38 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
39 increments of 0.05% and in an amount not to exceed 2% for general  
40 purposes and not to exceed 1% for special purposes, which shall be  
41 determined by the governing body of the city. For any retailers' sales tax  
42 imposed by a city for special purposes, such city shall specify the purposes  
43 for which such tax is imposed. All such special purpose retailers' sales

1 taxes imposed by a city shall expire after 10 years from the date such tax is  
2 first collected. The rate of any countywide retailers' sales tax shall be fixed  
3 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,  
4 and which amount shall be determined by the board of county  
5 commissioners, except that:

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

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

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

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

38 (e) the board of county commissioners of Dickinson county, for the  
39 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such  
40 rate at 1.5%, and the board of county commissioners of Miami county, for  
41 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix  
42 such rate at 1.25%, 1.5%, 1.75% or 2%;

43 (f) the board of county commissioners of Sherman county, for the

1 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such  
2 rate at 2.25%;

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

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

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

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

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

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

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

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

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

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

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

40 (r) the board of county commissioners of Riley county, for the  
41 purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such  
42 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
43 imposed by the board of county commissioners of Riley county on July 1,

1 2007, plus up to 1%;

2 (s) the board of county commissioners of Johnson county, for the  
3 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such  
4 rate at a percentage ~~which~~ *that* is equal to the sum of the rate allowed to be  
5 imposed by the board of county commissioners of Johnson county on July  
6 1, 2007, plus 0.25%;

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

10 (u) the board of county commissioners of Butler county, for the  
11 purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such  
12 rate at a percentage ~~which~~ *that* is equal to the sum of the rate otherwise  
13 allowed pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

14 (v) the board of county commissioners of Barton county, for the  
15 purposes of K.S.A. 12-187(b)(24), and amendments thereto, may fix such  
16 rate at up to 1.5%;

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

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

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

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

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

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

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

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

42 (ee) the board of county commissioners of Marion county, for the  
43 purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such

1 rate at 2.5%; and

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

6 Any county or city levying a retailers' sales tax is hereby prohibited  
7 from administering or collecting such tax locally, but shall utilize the  
8 services of the state department of revenue to administer, enforce and  
9 collect such tax. Except as otherwise specifically provided in K.S.A. 12-  
10 189a, and amendments thereto, such tax shall be identical in its  
11 application, and exemptions therefrom, to the Kansas retailers' sales tax act  
12 and all laws and administrative rules and regulations of the state  
13 department of revenue relating to the Kansas retailers' sales tax shall apply  
14 to such local sales tax insofar as such laws and rules and regulations may  
15 be made applicable. The state director of taxation is hereby authorized to  
16 administer, enforce and collect such local sales taxes and to adopt such  
17 rules and regulations as may be necessary for the efficient and effective  
18 administration and enforcement thereof.

19 Upon receipt of a certified copy of an ordinance or resolution  
20 authorizing the levy of a local retailers' sales tax, the director of taxation  
21 shall cause such taxes to be collected within or without the boundaries of  
22 such taxing subdivision at the same time and in the same manner provided  
23 for the collection of the state retailers' sales tax. Such copy shall be  
24 submitted to the director of taxation within 30 days after adoption of any  
25 such ordinance or resolution. All moneys collected by the director of  
26 taxation under the provisions of this section shall be credited to a county  
27 and city retailers' sales tax fund which fund is hereby established in the  
28 state treasury, except that all moneys collected by the director of taxation  
29 pursuant to the authority granted in K.S.A. 12-187(b)(22), and  
30 amendments thereto, shall be credited to the Wilson county capital  
31 improvements fund. Any refund due on any county or city retailers' sales  
32 tax collected pursuant to this act shall be paid out of the sales tax refund  
33 fund and reimbursed by the director of taxation from collections of local  
34 retailers' sales tax revenue. Except for local retailers' sales tax revenue  
35 required to be deposited in the redevelopment bond fund established under  
36 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax  
37 revenue collected within any county or city pursuant to this act shall be  
38 apportioned and remitted at least quarterly by the state treasurer, on  
39 instruction from the director of taxation, to the treasurer of such county or  
40 city.

41 Revenue that is received from the imposition of a local retailers' sales  
42 tax ~~which~~ *that* exceeds the amount of revenue required to pay the costs of  
43 a special project for which such revenue was pledged shall be credited to

1 the city or county general fund, as the case requires.

2 The director of taxation shall provide, upon request by a city or county  
3 clerk or treasurer or finance officer of any city or county levying a local  
4 retailers' sales tax, monthly reports identifying each retailer doing business  
5 in such city or county or making taxable sales sourced to such city or  
6 county, setting forth the tax liability and the amount of such tax remitted  
7 by each retailer during the preceding month and identifying each business  
8 location maintained by the retailer and such retailer's sales or use tax  
9 registration or account number. Such report shall be made available to the  
10 clerk or treasurer or finance officer of such city or county within a  
11 reasonable time after it has been requested from the director of taxation.  
12 The director of taxation shall be allowed to assess a reasonable fee for the  
13 issuance of such report. Information received by any city or county  
14 pursuant to this section shall be confidential, and it shall be unlawful for  
15 any officer or employee of such city or county to divulge any such  
16 information in any manner. Any violation of this paragraph by a city or  
17 county officer or employee is a class A misdemeanor, and such officer or  
18 employee shall be dismissed from office. Reports of violations of this  
19 paragraph shall be investigated by the attorney general. The district  
20 attorney or county attorney and the attorney general shall have authority to  
21 prosecute violations of this paragraph.

22 Sec. 3. K.S.A. 2018 Supp. 12-187 and 12-189 are hereby repealed.

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