

**SENATE BILL No. 236**

By Committee on Assessment and Taxation

3-26

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1 AN ACT concerning sales taxation; relating to countywide retailers' sales  
2 tax, ballot authority, rate limitations, apportionment; amending K.S.A.  
3 2018 Supp. 12-187, 12-189 and 12-192 and repealing the existing  
4 sections.

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

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

16 (b) (1) *No county shall impose a retailers' sales tax under the*  
17 *provisions of this act without the board of county commissioners having*  
18 *first submitted such proposition to, and having received the approval of a*  
19 *majority of the electors of the county voting thereon, at an election called*  
20 *and held therefor.* The board of county commissioners of any county may  
21 submit the question of imposing a countywide retailers' sales tax to the  
22 electors at an election called and held thereon, and any such board shall be  
23 required to submit the question upon submission of a petition signed by  
24 electors of such county equal in number to not less than 10% of the  
25 electors of such county who voted at the last preceding general election for  
26 the office of secretary of state, or upon receiving resolutions requesting  
27 such an election passed by not less than  $\frac{2}{3}$  of the membership of the  
28 governing body of each of one or more cities within such county ~~which~~  
29 *that* contains a population of not less than 25% of the entire population of  
30 the county, or upon receiving resolutions requesting such an election  
31 passed by  $\frac{2}{3}$  of the membership of the governing body of each of one or  
32 more taxing subdivisions within such county ~~which~~ *that* levy not less than  
33 25% of the property taxes levied by all taxing subdivisions within the  
34 county.

35 (2) The board of county commissioners of Anderson, Atchison,  
36 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,

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

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

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

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

1 commencement thereof.

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

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

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

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

40 (4) The board of county commissioners of Finney and Ford counties  
41 may submit the question of imposing a countywide retailers' sales tax at  
42 the rate of 0.25% and pledging the revenue received therefrom for the  
43 purpose of financing all or any portion of the cost to be paid by Finney or

1 Ford county for construction of highway projects identified as system  
2 enhancements under the provisions of K.S.A. 68-2314(b)(5), and  
3 amendments thereto, to the electors at an election called and held thereon.  
4 Such election shall be called and held in the manner provided by the  
5 general bond law. The tax imposed pursuant to this paragraph shall expire  
6 upon the payment of all costs authorized pursuant to this paragraph in the  
7 financing of such highway projects. Nothing in this paragraph shall be  
8 construed to allow the rate of tax imposed by Finney or Ford county  
9 pursuant to this paragraph to exceed the maximum rate prescribed in  
10 K.S.A. 12-189, and amendments thereto. If any funds remain upon the  
11 payment of all costs authorized pursuant to this paragraph in the financing  
12 of such highway projects in Finney county, the state treasurer shall remit  
13 such funds to the treasurer of Finney county and upon receipt of such  
14 moneys shall be deposited to the credit of the county road and bridge fund.  
15 If any funds remain upon the payment of all costs authorized pursuant to  
16 this paragraph in the financing of such highway projects in Ford county,  
17 the state treasurer shall remit such funds to the treasurer of Ford county  
18 and upon receipt of such moneys shall be deposited to the credit of the  
19 county road and bridge fund.

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

41 (6) The board of county commissioners of Allen county may submit  
42 the question of imposing a countywide retailers' sales tax at the rate of  
43 0.5% and pledging the revenue received therefrom for the purpose of

1 financing the costs of operation and construction of a solid waste disposal  
2 area or the modification of an existing landfill to comply with federal  
3 regulations to the electors at an election called and held thereon. The tax  
4 imposed pursuant to this paragraph shall expire upon the payment of all  
5 costs incurred in the financing of the project undertaken. Nothing in this  
6 paragraph shall be construed to allow the rate of tax imposed by Allen  
7 county pursuant to this paragraph to exceed or be imposed at any rate other  
8 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

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

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

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

1 of 0.25% and pledging the revenue received therefrom for the purpose of  
2 financing recreational facilities. The tax imposed pursuant to this  
3 paragraph shall expire upon payment of all costs authorized in financing  
4 such facilities.

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

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

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

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

40 (15) The board of county commissioners of Saline county may  
41 submit the question of imposing a countywide retailers' sales tax at the rate  
42 of up to 0.5% and pledging the revenue received therefrom for the purpose  
43 of financing the costs of construction and operation of an expo center to

1 the electors at an election called and held thereon. The tax imposed  
2 pursuant to this paragraph shall expire after five years from the date such  
3 tax is first collected.

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

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

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

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

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

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

1 of 0.25% and pledging the revenue received therefrom for the purpose of  
2 financing the construction and operation costs of public safety projects,  
3 including, but not limited to, a jail, detention center, sheriff's resource  
4 center, crime lab or other county administrative or operational facility  
5 dedicated to public safety, to the electors at an election called and held  
6 thereon. The tax imposed pursuant to this paragraph shall expire after 10  
7 years from the date such tax is first collected. The countywide retailers'  
8 sales tax imposed pursuant to this subsection may be extended or  
9 reenacted for additional periods not exceeding 10 years upon the board of  
10 county commissioners of Johnson county submitting such question to the  
11 electors at an election called and held thereon for each additional ten-year  
12 period as provided by law.

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

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

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

38 (25) The board of county commissioners of Jefferson county may  
39 submit the question of imposing a countywide retailers' sales tax at the rate  
40 of 0.25% and pledging the revenue received therefrom for the purpose of  
41 financing the costs of the county's obligation as participating employer to  
42 make employer contributions and other required contributions to the  
43 Kansas public employees retirement system for eligible employees of the



1 county who are members of the Kansas police and firemen's retirement  
2 system, to the electors at an election called and held thereon. The tax  
3 imposed pursuant to this paragraph shall expire upon payment of all costs  
4 authorized in financing such purpose.

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

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

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

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

34 (30) 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 0.5% and pledging the revenue received therefrom for the purpose of  
37 financing the construction or remodeling of a courthouse, jail, law  
38 enforcement center facility, detention facility or other county  
39 administrative facility, specifically including mental health and for the  
40 operation thereof.

41 (31) The board of county commissioners of Bourbon county may  
42 submit the question of imposing a countywide retailers' sales tax at the rate  
43 of up to 1%, in increments of 0.05%, and pledging the revenue received

1 therefrom for the purpose of financing the costs of constructing, furnishing  
2 and operating a courthouse, law enforcement center or jail facility  
3 improvements to the electors at an election called and held thereon.

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

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

28 (d) *Any countywide retailers' sales tax being levied by a county on*  
29 *July 1, 2019, pursuant to a grant of authority in subsection (b) as in effect*  
30 *on June 30, 2019, shall continue in effect until it expires pursuant to*  
31 *subsection (b), or until it is repealed in a manner provided herein for the*  
32 *adoption and approval of such tax. Any city retailers' sales tax being*  
33 *levied by a city prior to July 1, 2006, shall continue in effect until repealed*  
34 *in the manner provided herein for the adoption and approval of such tax or*  
35 *until repealed by the adoption of an ordinance for such repeal. Any*  
36 *countywide retailers' sales tax in the amount of 0.5% or 1% in effect on*  
37 *July 1, 1990, shall continue in effect until repealed in the manner provided*  
38 *herein for the adoption and approval of such tax.*

39 (e) Any city or county proposing to adopt a retailers' sales tax shall  
40 give notice of its intention to submit such proposition for approval by the  
41 electors in the manner required by K.S.A. 10-120, and amendments  
42 thereto. The notices shall state the time of the election and the rate and  
43 effective date of the proposed tax. If a majority of the electors voting

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

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

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

20 Sec. 2. K.S.A. 2018 Supp. 12-189 is hereby amended to read as  
21 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in  
22 increments of 0.05% and in an amount not to exceed 2% for general  
23 purposes and not to exceed 1% for special purposes which shall be  
24 determined by the governing body of the city. For any retailers' sales tax  
25 imposed by a city for special purposes, such city shall specify the purposes  
26 for which such tax is imposed. All such special purpose retailers' sales  
27 taxes imposed by a city shall expire after 10 years from the date such tax is  
28 first collected. *Prior to July 1, 2019*, the rate of any countywide retailers'  
29 sales tax shall be fixed in an amount not to exceed 1% and shall be fixed in  
30 increments of 0.25%, and which amount shall be determined by the board  
31 of county commissioners, except that:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

43 (w) the board of county commissioners of Lyon county, for the

1 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix  
2 such rate at 1.5%;

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

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

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

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

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

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

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

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

28 *On and after July 1, 2019, the rate of any countywide retailers' sales*  
29 *tax shall be fixed in increments of 0.05% and in an amount not to exceed*  
30 *1% for general purposes and in an amount not to exceed 1.25% for*  
31 *special purposes, which shall be determined by the board of county*  
32 *commissioners. All amounts imposed pursuant to authority provided in*  
33 *K.S.A. 12-187, and amendments thereto, are subject to and shall be*  
34 *included in the computation for purposes of the rate limitation. For any*  
35 *retailers' sales tax imposed by a county for special purposes, such county*  
36 *shall specify the purposes for which such tax is imposed. All such special*  
37 *purpose retailers' sales tax imposed by a county shall expire no later than*  
38 *10 years from the date such tax is first collected.*

39 Any county or city levying a retailers' sales tax is hereby prohibited  
40 from administering or collecting such tax locally, but shall utilize the  
41 services of the state department of revenue to administer, enforce and  
42 collect such tax. Except as otherwise specifically provided in K.S.A. 12-  
43 189a, and amendments thereto, such tax shall be identical in its

1 application, and exemptions therefrom, to the Kansas retailers' sales tax act  
2 and all laws and administrative rules and regulations of the state  
3 department of revenue relating to the Kansas retailers' sales tax shall apply  
4 to such local sales tax insofar as such laws and rules and regulations may  
5 be made applicable. The state director of taxation is hereby authorized to  
6 administer, enforce and collect such local sales taxes and to adopt such  
7 rules and regulations as may be necessary for the efficient and effective  
8 administration and enforcement thereof.

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

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

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

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

12 Sec. 3. K.S.A. 2018 Supp. 12-192 is hereby amended to read as  
13 follows: 12-192. (a) Except as otherwise provided by subsection (b), (d) or  
14 (h), all revenue received by the director of taxation from a countywide  
15 retailers' sales tax shall be apportioned among the county and each city  
16 located in such county in the following manner: (1) One-half of all  
17 revenue received by the director of taxation shall be apportioned among  
18 the county and each city located in such county in the proportion that the  
19 total tangible property tax levies made in such county in the preceding  
20 year for all funds of each such governmental unit bear to the total of all  
21 such levies made in the preceding year; and (2) one-half of all revenue  
22 received by the director of taxation from such countywide retailers' sales  
23 tax shall be apportioned among the county and each city located in such  
24 county, first to the county that portion of the revenue equal to the  
25 proportion that the population of the county residing in the unincorporated  
26 area of the county bears to the total population of the county, and second to  
27 the cities in the proportion that the population of each city bears to the  
28 total population of the county, except that no persons residing within the  
29 Fort Riley military reservation shall be included in the determination of the  
30 population of any city located within Riley county. All revenue  
31 apportioned to a county shall be paid to its county treasurer and shall be  
32 credited to the general fund of the county.

33 (b) (1) In lieu of the apportionment formula provided in subsection  
34 (a), all revenue received by the director of taxation from a countywide  
35 retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1%  
36 or 1.25% after July 1, 2007, shall be apportioned among the county and  
37 each city located in such county in the following manner: (A) The revenue  
38 received from the first 0.5% rate of tax shall be apportioned in the manner  
39 prescribed by subsection (a); and (B) the revenue received from the rate of  
40 tax exceeding 0.5% shall be apportioned as follows: (i) One-fourth shall be  
41 apportioned among the county and each city located in such county in the  
42 proportion that the total tangible property tax levies made in such county  
43 in the preceding year for all funds of each such governmental unit bear to



1 the total of all such levies made in the preceding year; (ii) one-fourth shall  
2 be apportioned among the county and each city located in such county,  
3 first to the county that portion of the revenue equal to the proportion that  
4 the population of the county residing in the unincorporated area of the  
5 county bears to the total population of the county, and second to the cities  
6 in the proportion that the population of each city bears to the total  
7 population of the county; and (iii) one-half shall be retained by the county  
8 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), (6), (7),  
43 (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27),

1 (28), (29), (30), (31) and (32), and amendments thereto, shall be remitted  
2 to and shall be retained by the county and expended only for the purpose  
3 for which the revenue received from the tax was pledged.

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

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

17 (4) *On and after July 1, 2019, all revenue received from a countywide*  
18 *retailers' sales tax imposed pursuant to K.S.A. 12-187(b), and amendments*  
19 *thereto, for a special purpose approved by an election held after June 30,*  
20 *2019, shall be remitted to and shall be retained by the county and*  
21 *expended only for the special purpose for which the revenue received from*  
22 *the tax was pledged.*

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

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

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

40 (h) The provisions of subsections (a) and (b) for the apportionment of  
41 countywide retailers' sales tax shall not apply to any revenues received  
42 pursuant to a county or countywide retailers' sales tax levied or collected  
43 under K.S.A. 74-8929, and amendments thereto. All such revenue

1 collected under K.S.A. 74-8929, and amendments thereto, shall be  
2 deposited into the redevelopment bond fund established by K.S.A. 74-  
3 8927, and amendments thereto, for the period of time set forth in K.S.A.  
4 74-8927, and amendments thereto.

5 Sec. 4. K.S.A. 2018 Supp. 12-187, 12-189 and 12-192 are hereby  
6 repealed.

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