

2023 Kansas Statutes

74-8929. Same; county sales tax authorized; collection and distribution; renewal and redistribution of tax. (a) Whenever a redevelopment district is proposed to be established pursuant to K.S.A. 19-4902, and amendments thereto, by the board of county commissioners or by the authority pursuant to K.S.A. 74-8921, and amendments thereto, and a pledge of the revenue derived from the state or countywide retailers' sales tax is authorized to be pledged for the repayment of bonds issued to finance or refinance the redevelopment, then the board of county commissioners of Johnson county or the board of county commissioners of Labette county, in addition to any countywide retailers' sales tax authorized by K.S.A. 12-187, and amendments thereto, or other specific statutory provisions, may adopt and impose a county retailers' sales tax at a rate of .5% within the redevelopment district, without submitting the question to an election and all revenue derived from the county retailers' sales tax levied under this subsection shall be pledged for the purposes of financing the redevelopment plan and redevelopment projects.

(b) Notwithstanding any other statutory provision to the contrary, whenever the board of county commissioners of Johnson county adopts and imposes the county retailers' sales tax authorized under subsection (a), then all revenue that is derived from a countywide retailers' sales tax imposed by the county pursuant to K.S.A. 12-187, and amendments thereto, from taxpayers within the redevelopment district, except those portions of such taxes which have otherwise been expressly dedicated for other purposes by a prior pledge of the county or by authorizing statute or voter approval, shall be considered to be dedicated for purposes of the redevelopment district and upon collection by the director of taxation, such revenues shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the redevelopment bond fund established pursuant to K.S.A. 74-8927, and amendments thereto, if applicable, or to the redevelopment bond fund established by the board of county commissioners.

(c) All revenue derived from a county retailers' sales tax imposed under subsection (a) and collected under subsection (b) shall upon collection, be remitted to the state treasurer, as provided by K.S.A. 74-8927, and amendments thereto, and may be pledged and used by the authority or board in like manner as other revenues collected or received under K.S.A. 74-8927, and amendments thereto. Whenever the authority has proposed to issue bonds pursuant to subsection (e) of K.S.A. 74-8905, and amendments thereto, the county retailers' sales tax imposed under subsection (a) and the revenue collected under subsection (b) shall remain in effect and may not be reduced or rescinded by the governing body of the county until such time as the bonds have been fully paid. When such bonds have been fully paid, then (1) the county retailers' sales tax imposed under subsection (a) shall expire, unless otherwise renewed by action of the governing body of the county for purposes of implementing additional projects authorized for the redevelopment district; and (2) the revenues to be collected under subsection (b) may be rededicated for other purposes by resolution of the governing body of the county and if not so rededicated then the revenues thereafter collected shall be used only for approved and authorized costs in the redevelopment district in accordance with approved redevelopment plans. Upon rededication of the revenues under subsection (b), or in the event that no future redevelopment projects or authorized costs remain for the redevelopment district, the revenues derived from the countywide retailers' sales tax covered under subsection (b) shall thereafter be distributed to the county treasurer as required under K.S.A. 12-192, and amendments thereto.

History: L. 1998, ch. 199, § 20; L. 2001, ch. 5, § 354; L. 2003, ch. 136, § 15; May 1.