

## 2023 Kansas Statutes

**82a-2205. Same; imposition of district sales tax; rate; procedures; election; duties of state director of taxation.** (a) In addition to and notwithstanding any limitations on the aggregate amount of the retailers' sales tax contained in K.S.A. 12-187 through 12-197, and amendments thereto, the district may impose a horsethief reservoir benefit district sales tax on the selling of tangible personal property at retail or rendering or furnishing services taxable pursuant to the provisions of the Kansas retailers' sales tax act, and amendments thereto, within the district for purposes of financing the project in increments of .05% and in an aggregate amount not to exceed .25% and pledge the revenue received therefrom to pay the costs of the project, the costs to manage and operate the project and to make debt service payments on any bonds issued to finance the project. Any horsethief reservoir benefit district sales tax imposed pursuant to this section shall expire no later than the maturity date of the bonds issued to finance such project or refunding bonds issued therefor.

(b) Prior to the imposition of the horsethief reservoir benefit district sales tax, the governing board shall adopt a resolution stating its intention to levy a horsethief reservoir benefit district sales tax for the purpose of financing the project and continued management and operational expenses thereof as proposed by this act. The governing board shall give notice of the public hearing on the imposition of such horsethief reservoir benefit district sales tax. Such notice shall be published at least once a week for two consecutive weeks in the official county newspaper of each county whose boundaries are located within the district. The second notice shall be published at least seven days prior to the date of hearing. The notice shall contain the following information:

- (1) The time and place of the hearing;
- (2) the nature of the project;
- (3) the estimated cost of the project;
- (4) the proposed method of financing the project; and
- (5) the proposed amount of the horsethief reservoir benefit district sales tax to be imposed and the termination date of such horsethief reservoir benefit district sales tax.

(c) The hearing may be adjourned from time to time. Following the hearing, the governing board may authorize the project, approve the estimated cost of the project and the method of financing of the project by adoption of the appropriate resolution. Such resolution shall be effective upon publication once in the official county newspaper of each county whose boundaries are located within the district.

(d) If at the conclusion of the public hearing, the governing board of the district proposes to impose a horsethief reservoir benefit district sales tax, the governing board shall submit a proposition to impose such tax to the qualified electors within the district. Notice of such election shall be published at least once a week for two consecutive weeks in the official county newspaper of each county whose boundaries are located within the district. The second notice shall be published at least seven days prior to the date of such election. Any such election shall be called and held at any general election, as defined in K.S.A. 25-2502, and amendments thereto, or at a special election called for that purpose. In lieu thereof, such election may be called and held in the manner provided by K.S.A. 25-431 et seq., and amendments thereto. If an election is held and the proposition is approved by a majority of the voters of the district voting at such election, the governing board, by resolution, may levy such tax. If such a resolution is adopted pursuant to this act, the horsethief reservoir benefit district sales tax shall be imposed in the district. Except as provided in this act, the tax authorized by this section shall be administered, collected and subject to provisions of K.S.A. 12-187 to 12-197, inclusive, and amendments thereto.

(e) Upon receipt of a certified copy of the resolution authorizing the levy of the horsethief reservoir benefit district sales tax pursuant to this section, the state director of taxation shall cause such tax to be collected in the district at the same time and in the same manner provided for the collection of the state retailers' sales tax. All taxes collected under the provisions of this act shall be remitted by the secretary of revenue 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 of all taxes collected under the provisions of this act in the state treasury to the credit of the horsethief reservoir benefit district sales tax fund, which fund is hereby established in the state treasury. All moneys in the horsethief reservoir benefit district sales tax fund shall be remitted at least quarterly by the state treasurer, on instruction from the secretary of revenue, to the district. Any refund due on any horsethief reservoir benefit district sales tax collected pursuant to this section shall be paid out of the horsethief reservoir benefit district sales tax refund fund which is hereby established in the state treasury and reimbursed by the director of taxation from collections of the horsethief reservoir benefit district sales tax authorized by this section and applied by the district in the manner provided pursuant to this act.

**History:** L. 2004, ch. 65, § 5; L. 2005, ch. 1, § 1; February 17.