AN ACT concerning sales taxation; relating to aviation fuel; option to exempt from city sales tax.

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

Section 1. The governing body of a city may exempt the sale of aviation fuel, as defined in K.S.A. 79-3401, and amendments thereto, from retailers' sales tax imposed by the city pursuant to K.S.A. 12-187 et seq., and amendments thereto, by enacting an ordinance authorizing the exemption. Such ordinance shall be published once each week for two consecutive weeks in the official city paper. If within 30 days of its last publication a petition signed by not less than 5% of the legally qualified electors is filed with the city clerk, such ordinance shall not take effect until submitted to the electors of such city and approved at an election to be held within 90 days of the filing of such petition. The governing body of the city shall have power to call such an election, and such an election shall be called, noticed, conducted, and canvassed in the manner provided by law for bond elections under the provisions of the general bond law, except, the ballots used when voting upon such ordinance or resolution, as the case may be, shall contain these words: "For the ordinance" and "against the ordinance," as the case may be stating the nature of the proposed ordinance. If no sufficient protest is filed within such 30 days, or if the ordinance is approved at an election, such ordinance shall become effective and the governing body of such city may proceed with its implementation.

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