

HOUSE BILL No. 2749

By Committee on Taxation

2-14

1 AN ACT concerning sales and compensating use tax; relating to
2 countywide retailers' sales tax; rates, Jackson county; amending K.S.A.
3 2017 Supp. 12-187 and repealing the existing section.
4

House Bill No. 2749
Proposed Balloon Amendment
Jackson County
For House Committee on Taxation
Prepared by: Scott Wells
Office of Revisor of Statutes

Dickinson county

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

6 Section 1. K.S.A. 2017 Supp. 12-187 is hereby amended to read as
7 follows: 12-187. (a) No city shall impose a retailers' sales tax under the
8 provisions of this act without the governing body of such city having first
9 submitted such proposition to and having received the approval of a
10 majority of the electors of the city voting thereon at an election called and
11 held therefor. The governing body of any city may submit the question of
12 imposing a retailers' sales tax and the governing body shall be required to
13 submit the question upon submission of a petition signed by electors of
14 such city equal in number to not less than 10% of the electors of such city.

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

29 (2) The board of county commissioners of Anderson, Atchison,
30 Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford,
31 Franklin, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho,
32 Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas,
33 Wabaunsee, Wilson and Wyandotte counties may submit the question of
34 imposing a countywide retailers' sales tax and pledging the revenue
35 received therefrom for the purpose of financing the construction or
36 remodeling of a courthouse, jail, law enforcement center facility or other

1 county pursuant to this paragraph to exceed or be imposed at any rate other
2 than the rates prescribed in K.S.A. 12-189, and amendments thereto.

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

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

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

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

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

(A)

(B) The board of county commissioners of Dickinson county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.50% and pledging the revenue received therefrom for the purpose of financing the costs of roadway construction and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after 10 years from the date such tax is first collected.