

As Amended by House Committee

Session of 2018

HOUSE BILL No. 2492

By Committee on Taxation

1-17

1 AN ACT concerning sales and compensating use tax; relating to
2 countywide retailers' sales tax; rates, Thomas county; amending K.S.A.
3 2017 Supp. 12-189 and repealing the existing section.
4

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

6 Section 1. K.S.A. 2017 Supp. 12-189 is hereby amended to read as
7 follows: 12-189. The rate of any city retailers' sales tax shall be fixed in
8 increments of 0.05% and in an amount not to exceed 2% for general
9 purposes and not to exceed 1% for special purposes which shall be
10 determined by the governing body of the city. For any retailers' sales tax
11 imposed by a city for special purposes, such city shall specify the purposes
12 for which such tax is imposed. All such special purpose retailers' sales
13 taxes imposed by a city shall expire after 10 years from the date such tax is
14 first collected. The rate of any countywide retailers' sales tax shall be fixed
15 in an amount not to exceed 1% and shall be fixed in increments of 0.25%,
16 and which amount shall be determined by the board of county
17 commissioners, except that:

18 (a) The board of county commissioners of Wabaunsee county, for the
19 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
20 rate at 1.25%; the board of county commissioners of Osage or Reno
21 county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto,
22 may fix such rate at 1.25% or 1.5%; the board of county commissioners of
23 Cherokee, Crawford, Ford, Saline, Seward, ~~Thomas~~ or Wyandotte county,
24 for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix
25 such rate at 1.5%; the board of county commissioners of Atchison or
26 Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments
27 thereto, may fix such rate at 1.5% or 1.75%; the board of county
28 commissioners of Anderson, Barton, Jefferson or Ottawa county, for the
29 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
30 rate at 2%; the board of county commissioners of Marion county, for the
31 purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such
32 rate at 2.5%; the board of county commissioners of Franklin, Linn and
33 Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments
34 thereto, may fix such rate at a percentage which is equal to the sum of the
35 rate allowed to be imposed by the respective board of county
36 commissioners on July 1, 2007, plus up to 1.0%; and the board of county

- 1 commissioners of Brown county, for the purposes of K.S.A. 12-187(b)(2),
2 and amendments thereto, may fix such rate at up to 2%;
- 3 (b) the board of county commissioners of Jackson county, for the
4 purposes of K.S.A. 12-187(b)(3), and amendments thereto, may fix such
5 rate at 2%;
- 6 (c) the boards of county commissioners of Finney and Ford counties,
7 for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix
8 such rate at 0.25%;
- 9 (d) the board of county commissioners of any county for the purposes
10 of K.S.A. 12-187(b)(5), and amendments thereto, may fix such rate at a
11 percentage which is equal to the sum of the rate allowed to be imposed by
12 a board of county commissioners on the effective date of this act plus
13 0.25%, 0.5%, 0.75% or 1%, as the case requires;
- 14 (e) the board of county commissioners of Dickinson county, for the
15 purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such
16 rate at 1.5%, and the board of county commissioners of Miami county, for
17 the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix
18 such rate at 1.25%, 1.5%, 1.75% or 2%;
- 19 (f) the board of county commissioners of Sherman county, for the
20 purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such
21 rate at 2.25%;
- 22 (g) the board of county commissioners of Crawford or Russell county
23 for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix
24 such rate at 1.5%;
- 25 (h) the board of county commissioners of Franklin county, for the
26 purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such
27 rate at 1.75%;
- 28 (i) the board of county commissioners of Douglas county, for the
29 purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto,
30 may fix such rate at 1.75%;
- 31 (j) the board of county commissioners of Jackson county, for the
32 purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such
33 rate at 1.4%;
- 34 (k) the board of county commissioners of Sedgwick county, for the
35 purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix
36 such rate at 2%;
- 37 (l) the board of county commissioners of Neosho county, for the
38 purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such
39 rate at 1.0% or 1.5%;
- 40 (m) the board of county commissioners of Saline county, for the
41 purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such
42 rate at up to 1.5%;
- 43 (n) the board of county commissioners of Harvey county, for the

1 purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such
2 rate at 2.0%;

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

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

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

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

21 (s) the board of county commissioners of Johnson county for the
22 purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such
23 rate at a percentage which is equal to the sum of the rate allowed to be
24 imposed by the board of county commissioners of Johnson county on July
25 1, 2007, plus 0.25%;

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

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

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

36 (w) the board of county commissioners of Lyon county, for the
37 purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix
38 such rate at 1.5%;

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

42 (y) the board of county commissioners of Chautauqua county, for the
43 purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix

1 such rate at 2.0%;

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

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

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

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

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

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

21 Any county or city levying a retailers' sales tax is hereby prohibited
22 from administering or collecting such tax locally, but shall utilize the
23 services of the state department of revenue to administer, enforce and
24 collect such tax. Except as otherwise specifically provided in K.S.A. 12-
25 189a, and amendments thereto, such tax shall be identical in its
26 application, and exemptions therefrom, to the Kansas retailers' sales tax act
27 and all laws and administrative rules and regulations of the state
28 department of revenue relating to the Kansas retailers' sales tax shall apply
29 to such local sales tax insofar as such laws and rules and regulations may
30 be made applicable. The state director of taxation is hereby authorized to
31 administer, enforce and collect such local sales taxes and to adopt such
32 rules and regulations as may be necessary for the efficient and effective
33 administration and enforcement thereof.

34 Upon receipt of a certified copy of an ordinance or resolution
35 authorizing the levy of a local retailers' sales tax, the director of taxation
36 shall cause such taxes to be collected within or without the boundaries of
37 such taxing subdivision at the same time and in the same manner provided
38 for the collection of the state retailers' sales tax. Such copy shall be
39 submitted to the director of taxation within 30 days after adoption of any
40 such ordinance or resolution. All moneys collected by the director of
41 taxation under the provisions of this section shall be credited to a county
42 and city retailers' sales tax fund which fund is hereby established in the
43 state treasury, except that all moneys collected by the director of taxation

1 pursuant to the authority granted in K.S.A. 12-187(b)(22), and
2 amendments thereto, shall be credited to the Wilson county capital
3 improvements fund. Any refund due on any county or city retailers' sales
4 tax collected pursuant to this act shall be paid out of the sales tax refund
5 fund and reimbursed by the director of taxation from collections of local
6 retailers' sales tax revenue. Except for local retailers' sales tax revenue
7 required to be deposited in the redevelopment bond fund established under
8 K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax
9 revenue collected within any county or city pursuant to this act shall be
10 apportioned and remitted at least quarterly by the state treasurer, on
11 instruction from the director of taxation, to the treasurer of such county or
12 city.

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

17 The director of taxation shall provide, upon request by a city or county
18 clerk or treasurer or finance officer of any city or county levying a local
19 retailers' sales tax, monthly reports identifying each retailer doing business
20 in such city or county or making taxable sales sourced to such city or
21 county, setting forth the tax liability and the amount of such tax remitted
22 by each retailer during the preceding month and identifying each business
23 location maintained by the retailer and such retailer's sales or use tax
24 registration or account number. Such report shall be made available to the
25 clerk or treasurer or finance officer of such city or county within a
26 reasonable time after it has been requested from the director of taxation.
27 The director of taxation shall be allowed to assess a reasonable fee for the
28 issuance of such report. Information received by any city or county
29 pursuant to this section shall be confidential, and it shall be unlawful for
30 any officer or employee of such city or county to divulge any such
31 information in any manner. Any violation of this paragraph by a city or
32 county officer or employee is a class A misdemeanor, and such officer or
33 employee shall be dismissed from office. Reports of violations of this
34 paragraph shall be investigated by the attorney general. The district
35 attorney or county attorney and the attorney general shall have authority to
36 prosecute violations of this paragraph.

37 Sec. 2. K.S.A. 2017 Supp. 12-189 is hereby repealed.

38 Sec. 3. This act shall take effect and be in force from and after its
39 publication in the ~~statute book~~ **Kansas register**.