Session of 2022

## **HOUSE BILL No. 2732**

By Committee on Taxation

3-8

AN ACT concerning economic development; enacting the Gage park improvement authority act; providing for the creation of the Gage park improvement authority; permitting a sales tax within the boundaries of Shawnee county for the purpose of benefiting Gage park, the Topeka zoo and the Kansas children's discovery center thereof; requiring approval by the electors of the county to establish the sales tax and authority.

7 8 9

10

11

12 13

14

15

16

17 18

19

20 21

22

2324

25

26 27

28 29

30

31

32

33

34 35

36

2

3

4

6

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

Section 1. (a) Sections 1 through 8, and amendments thereto, shall be known and may be cited as the Gage park improvement authority act.

- (b) The powers conferred by this act are for public uses, public recreation and economic development purposes or purposes for which public moneys may be expended.
- (c) The powers granted pursuant to this act shall be in addition to any other powers provided by law.
  - Sec. 2. As used in sections 1 through 8, and amendments thereto:
- (a) "Act" means the Gage park improvement authority act, sections 1 through 8, and amendments thereto.
- (b) "Authority" means the Gage park improvement authority established by this act.
- (c) "Board," "county clerk" and "county treasurer" mean, respectively, the board of county commissioners, the county clerk and the county treasurer of Shawnee county.
  - (d) "County" means Shawnee county.
  - (e) "Eligible recreational facilities" means:
- (1) Gage park and all existing and future Gage park facilities, including, but not limited to, the mini train, carousel and Blaisdell aquatic center:
- (2) the Topeka zoo and conservation center and all existing and future Topeka zoo facilities; and
- (3) the Kansas children's discovery center and all existing and future Kansas children's discovery center facilities.
- (f) "Gage park" means Gage park in the city of Topeka in Shawnee county.
  - (g) "Gage park improvement authority sales tax" means the sales tax

## Proposed Amendments 2022 House Bill No. 2732 Prepared by: Office of Revisor of Statutes

Sales Tax

HB 2732 3

majority of the electors of the county.

- (c) (1) If, at the conclusion of a public hearing, the board of county commissioners adopts a resolution as provided by subsection (a), or the board is presented with a petition as provided by subsection (b), the board shall direct the county clerk to submit a proposition to create the Gage park improvement authority and impose the sales tax as described by subsection (a)(1) to the qualified electors within the county. Such election shall be held in an even-numbered year. Notice of such election shall be published on the county website and at least once per week for two consecutive weeks in the official county newspaper. The second notice shall be published at least seven days prior to the date of the 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 such 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.
- (2) The proposition presented to the electors shall be in substantially the following form:

"Shall a Gage Park Improvement Authority be created and supported through the levy of a \_\_\_\_\_ (insert rate, not to be less than 0.2% or more than 0.5%) countywide sales tax to benefit Gage Park, the Topeka Zoo and Kansas Children's Discovery Center?"

The county board of commissioners may place additional language on the ballot to describe the use or allocation of the funds in a manner consistent with this act.

- (d) If the proposition is approved by a majority of the voters of the county voting at such election, the Gage park improvement authority shall be created and the sales tax as described in subsection (a)(1) shall be imposed by the board of county commissioners at the rate approved by the electors. The sales tax shall be collected and distributed as provided by section 4, and amendments thereto. The sales tax shall be in effect as of the first day of the year following the election. The board shall proceed with the performance of all things necessary and incidental to the establishment of the authority. The members shall be appointed and the authority shall hold the first meeting before the first day of the year following the election, as provided in section 6, and amendments thereto.
- (e) If the majority of the electors of the county reject the proposition, any subsequent resolution by the board of county commissioners adopted pursuant to subsection (a) or a petition presented to the board pursuant to subsection (b) may be resubmitted to the electors after one year from the date of the last election on any such proposition.
- Sec. 4. (a) If an election is held and the proposition is approved by a majority of the voters of the county voting at such election as provided in section 3 or 5, and amendments thereto, the board of county

(f) The sales tax, or portion thereof, levied pursuant to the Gage park improvement authority act shall continue in effect according to law unless repealed in the manner provided herein for the adoption and approval of such tax. HB 2732 7

11

19 20

22

23

24

25

26

27 28

29

30

31

32

33

36 37

38

39

40

41

42

43

members shall serve terms of three years. The terms of the director of Shawnee county parks, the director of the Topeka zoo and the director of the Kansas children's discovery center shall not expire but shall transfer automatically to the successor officers of the respective organizations. The appointed members of the authority shall continue in such position until 6 and unless removed by the appointing authority or a successor is appointed and qualified. Appointed members shall be eligible for reappointment. Whenever a vacancy occurs in the appointed members of the authority, a successor shall be selected to fill such vacancy in the same manner that the 9 vacated member was appointed and for the remainder of such vacated member's unexpired term. A vacancy of a member who is not an appointed member may be filled by a representative of the member's respective 12 13 organization. Any member of the authority may be removed at any time by the member's respective appointing authority or organization, and a new 14 member may then be selected by the member's respective appointing 15 authority or organization. 16 17

- (c) The authority shall select annually from its membership a chairperson, vice chairperson and secretary.
- (d) The authority shall determine the time and place for its meetings. Meetings shall be held at least quarterly within Shawnee county for the purposes of reviewing, discussing and voting on the allocation of sales tax revenue. The county shall provide a suitable meeting place upon request of the authority. The authority shall be subject to the provisions of the Kansas open meetings act and the Kansas open records act.
- (e) A majority of the authority shall constitute a quorum. No action of the authority shall be binding unless taken at a meeting in which at least a quorum is present and unless a majority of the members present at such meeting vote in favor of such action.
- Sec. 7. (a) The Gage park improvement authority shall have the following powers and duties:
- (1) (A) To receive, hold, administer, distribute and expend the proceeds from the countywide sales tax imposed pursuant to this act and any other moneys obtained by the authority; to acquire, construct, improve, operate, equip, support, maintain and develop eligible recreational facilities within Gage park; and to distribute sales tax revenues to such eligible recreational facilities for such purposes, as provided by subparagraph (B);
- (B) sales tax revenue received by the Gage park improvement authority from the first 0.2% of the rate levied shall be allocated and distributed by the authority as follows:
- (i) 22% shall be distributed to Shawnee county to be used for the -from the portion of a ratebenefit of Gage Park as provided by this act;
  - (ii) 58% shall be distributed to the Topeka zoo and shall be directed to

strike