

**13-13a38. Imposition of countywide sales tax.** (a) The board of regents of Washburn University of Topeka may adopt a resolution imposing a countywide retailers' sales tax within Shawnee county. Such resolution shall be published once each week for two consecutive weeks in the Shawnee county official newspaper. The rate of any such tax shall not exceed .65%. Such university is prohibited from administering or collecting such tax locally, but shall utilize the services of the state department of revenue to administer, enforce and collect such tax. Except as otherwise provided by K.S.A. 13-13a39, and amendments thereto, such tax shall be identical in its application and exemptions therefrom to the Kansas retailers' sales tax act, and all laws and rules and regulations of the state department of revenue relating to the Kansas retailers' sales tax act shall apply to such tax insofar as the same may be made applicable.

(b) The secretary of revenue is authorized to administer, enforce and collect the university's retailers' sales tax and to adopt such rules and regulations necessary for the efficient and effective administration, enforcement and collection thereof. The state director of taxation shall cause such taxes to be collected within the boundaries of Shawnee county at the same time and in the same manner provided for the collection of the state retailers' sales tax. All moneys collected by the director of taxation pursuant to the provisions of this section shall be remitted 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 in the state treasury to the credit of the Washburn University of Topeka retailers' sales tax fund, which fund is hereby established in the state treasury. Any refund due on any tax collected pursuant to this section shall be paid out of the sales tax refund fund and reimbursement to such fund shall be made by the director of taxation from collections of the university's sales tax revenue. All moneys collected pursuant to this section for such university shall be remitted at least quarterly by the state treasurer to the treasurer of such university.

(c) All revenue received by Washburn University of Topeka from its retailers' sales tax shall be used solely for the purpose of financing its operations regarding all support activities described by K.S.A. 13-13a18, and amendments thereto.

(d) If within 30 days of the final publication of a resolution adopted pursuant to subsection (a), a petition signed by a number of electors of the county equal to not less than 5% of the number of qualified electors of the county shall be filed in the office of the county election officer demanding that such resolution be submitted to a vote of the electors, it shall not take effect until submitted to a referendum and approved by the electors. An election if called, shall be called within 30 days and held within 45 days after the filing of the petition. The board, by resolution, shall call the election and fix the date. Such resolution shall be published once each week for two consecutive weeks in the official county newspaper, and the election shall be conducted in the same manner as are elections for officers of such county. Such election may be conducted in accordance with the provisions of the mail ballot election act. The proposition shall be: "Shall Washburn University of Topeka be authorized to impose a countywide sales tax not to exceed .65% in Shawnee county for purposes of eliminating 15 mills of ad valorem property taxes now levied by the university and eliminating the payment of out-district tuition by the townships within Shawnee county to the university?"

(e) The provisions of K.S.A. 12-191 and 12-191a, and amendments thereto, insofar as may be made applicable, shall apply to sales subject to the tax imposed pursuant to this section.

**History:** L. 1999, ch. 88, § 1; L. 2001, ch. 5, § 56; July 1.