

19-3311. Stormwater management and flood control; interlocal agreements; tax levy; procedure.

(a) In 1988, 1989 or 1990, the board of county commissioners of any county that has entered into an interlocal agreement pursuant to K.S.A. 12-2901 et seq., and amendments thereto, for stormwater management and flood control may levy a countywide retailers' sales tax in an amount not to exceed 1/10th of 1% for the purpose of paying for the cost of stormwater management and flood control improvements as specified in such agreement. Such board shall utilize the revenue produced by such tax solely for the purposes of planning, constructing, maintaining and managing stormwater improvements as specified in the interlocal agreement. Such tax shall be in addition to the tax authorized by K.S.A. 12-187, and amendments thereto. Any county proposing to impose a retailers' sales tax authorized by this section shall adopt a resolution stating its intention to levy such tax. Such notice shall be published once each week for two consecutive weeks in the official county newspaper and if within 30 days after the last publication of the notice a petition signed by at least 4% of the qualified voters of the county requesting an election upon such question, an election shall be called and held thereon. Such election shall be called and held in the manner provided by the general bond law. If no protest or no sufficient protest is filed or if an election is held and the proposition carries by a majority of those voting thereon, the board of county commissioners, by resolution, may levy such tax. Except as provided herein, the tax authorized by this section shall be administered, collected and otherwise subject to the provisions of K.S.A. 12-187 to 12-197, inclusive, and amendments thereto.

(b) Upon receipt of a certified copy of the resolution authorizing the levy of a countywide retailers' sales tax pursuant to this section, the state director of taxation shall cause such tax to be collected in the 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 this section shall be credited to a "county stormwater management and flood control sales tax fund" which is hereby established in the state treasury. Any refund due on any county retailers' sales tax collected pursuant to this section shall be paid out of the "county stormwater management and flood control sales tax refund fund" which is hereby established in the state treasury and reimbursed by the director of taxation from collections of the sales tax authorized by this section. All county retailers' sales tax revenue collected pursuant to this section shall be apportioned and remitted at least quarterly by the state treasurer, on instruction from the director of taxation, to the treasurer of such county. Upon receipt thereof, the county treasurer shall deposit such revenue in a stormwater management and flood control fund.

(c) Nothing in this section shall be construed as prohibiting a county which does not levy a sales tax as provided herein from entering an interlocal agreement for stormwater and flood control improvements.

History: L. 1988, ch. 70, § 1; July 1.