

*{As Amended by Senate Committee of the Whole}*

*As Amended by Senate Committee*

*Session of 2018*

**SENATE BILL No. 415**

By Committee on Ways and Means

2-8

1 AN ACT concerning the Kansas state fair; relating to state sales tax  
2 revenues collected on the Kansas state fairgrounds; deposit of revenues  
3 in state fair capital improvements fund; amending K.S.A. 2017 Supp.  
4 2-223 and repealing the existing section.  
5

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

6 Section 1. K.S.A. 2017 Supp. 2-223 is hereby amended to read as  
7 follows: 2-223. (a) There is hereby established in the state treasury the  
8 state fair capital improvements fund. All expenditures of moneys in the  
9 state fair capital improvements fund shall be used for the payment of  
10 capital improvements and maintenance for the state fairgrounds and the  
11 payment of capital improvement obligations that have been financed.  
12 Capital improvement projects for the Kansas state fairgrounds are hereby  
13 approved for the purposes of K.S.A. 74-8905(b), and amendments thereto,  
14 and the authorization of the issuance of bonds by the Kansas development  
15 finance authority in accordance with that statute.  
16

17 (b) On each June 30, the state fair board shall certify to the director of  
18 accounts and reports an amount to be transferred from the state fair fee  
19 fund to the state fair capital improvements fund, which amount shall be not  
20 less than the amount equal to 5% of the total gross receipts during the  
21 current fiscal year from state fair activities and non-fair days activities,  
22 except that:

23 (1) For the fiscal year ending June 30, 2018, notwithstanding the  
24 other provisions of this section, on March 1, 2018, or as soon thereafter as  
25 moneys are available therefor, the director of accounts and reports shall  
26 transfer from the state fair fee fund to the state fair capital improvements  
27 fund the amount equal to the greater of \$300,000 or the amount equal to  
28 5% of the total gross receipts during fiscal year 2018 from state fair  
29 activities and non-fair days activities through March 1, 2018, except that,  
30 subject to approval by the director of the budget prior to March 1, 2018,  
31 after reviewing the amounts credited to the state fair fee fund and the state  
32 fair capital improvements fund, cash flow considerations for the state fair  
33 fee fund, and the amount required to be credited to the state fair capital  
34 improvements fund pursuant to this subsection to pay the bonded debt

Senate Bill No. 415  
House Committee on Taxation  
Technical Amendment  
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1 the fiscal years ending June 30, 2018, and June 30, 2019, the transfer shall  
2 not exceed \$100,000. Notwithstanding any provision to the contrary in the  
3 Kansas retailers' sales tax act, state sales tax levied pursuant to K.S.A. 79-  
4 3603, and amendments thereto, and collected by the Kansas state fair or  
5 any retailer upon the gross receipts received from the sale of tangible-  
6 personal property at retail while on the Kansas state fairgrounds, shall be  
7 remitted to the director of taxation who shall remit all such state sales tax  
8 revenue to the state treasurer in accordance with the provisions of K.S.A.  
9 75-4215, and amendments thereto. Upon receipt of each such remittance,  
10 the state treasurer shall deposit the entire amount in the state treasury to  
11 the credit of the state fair capital improvements fund established in this  
12 section.

13 New Sec. 2. (a) Notwithstanding any provision to the contrary in  
14 the Kansas retailers' sales tax act, state sales tax levied pursuant to  
15 K.S.A. 79-3603, and amendments thereto, and collected by the Kansas  
16 state fair or any retailer upon the gross receipts received from the sale of  
17 tangible personal property at retail while on the Kansas state  
18 fairgrounds, shall be remitted to the director of taxation who shall remit  
19 all such state sales tax revenue to the state treasurer in accordance with  
20 the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt  
21 of each such remittance, the state treasurer shall deposit the entire  
22 amount in the state treasury and credit to the state highway fund the  
23 same percentage in effect and credited pursuant to K.S.A. 79-3620(c),  
24 and amendments thereto, of the sales tax revenue collected and the  
25 remainder to be credited to the state fair capital improvements fund  
26 established pursuant to K.S.A. 2-223, and amendments thereto. {The  
27 provisions of this section shall expire and have no effect if the state fair  
28 is located outside the city limits of the city of Hutchinson, Kansas.}

29 (b) The provisions of this section shall be part of and supplemental  
30 to the Kansas sales tax act.

31 Sec. 2-3. K.S.A. 2017 Supp. 2-223 is hereby repealed.

32 Sec. 2-4. This act shall take effect and be in force from and after its  
33 publication in the statute book.

retailers'