

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend _____ Senate _____ Bill No. 264, Page 1, Section title, Lines 2-3,

2 of the title, by striking "the local workforce development act of
3 2017"; and inserting in lieu thereof the following: "local sales
4 taxes"; and

5 Further amend said bill, Page 5, Section 67.1790, Line 152,
6 by inserting after all of said line the following:

7 "184.503. 1. The governing body of any eligible county
8 may, by resolution, authorize the creation of or participation in
9 a district, and may impose a sales tax on all retail sales made
10 within the eligible county which are subject to sales tax under
11 chapter 144. The tax authorized in this section shall not exceed
12 one-fourth of one percent, and shall be imposed solely for the
13 purpose of funding the support of zoological activities within
14 the district. The tax authorized in this section shall be in
15 addition to all other sales taxes imposed by law, and shall be
16 stated separately from all other charges and taxes. Such
17 creation of or participation in such district and the levy of the
18 sales tax may be accomplished individually or on a cooperative
19 basis with another eligible county or other eligible counties for
20 financial support of the district. A petition requesting such
21 creation of or participation in such district and the levy of the

1 sales tax for the purpose of funding the support of zoological
2 activities within the district may also be filed with the
3 governing body, and shall be signed by not less than the number
4 of qualified electors of an eligible county equal to five percent
5 of the number of ballots cast and counted at the last preceding
6 gubernatorial election held in such county. No such resolution
7 adopted or petition presented under this section shall become
8 effective unless the governing body of the eligible county
9 submits to the voters residing within the eligible county at a
10 state general, primary, or special election a proposal to
11 authorize the governing body of the eligible county to create or
12 participate in a district and to impose a tax under this section.
13 The county election official shall give legal notice at least
14 sixty days prior to such general or primary election or special
15 election in at least two newspapers that such proposition or
16 propositions shall be submitted at the next general or primary
17 election or special election held for submission of this
18 proposition. The resolution or proposition shall be printed on
19 the ballot and in the notice of election. Provisions of this
20 section to the contrary notwithstanding, no tax authorized under
21 the provisions of this section shall be effective in any eligible
22 noncharter county unless the tax authorized under the provisions
23 of this section is also collected by an eligible charter county.

24 2. The ballot for the proposition in any county shall be in
25 substantially the following form:

26 Shall a retail sales tax of _____ (insert amount, not to
27 exceed one-quarter of one percent) be levied and collected for
28 the benefit of the Kansas City Zoological District, which shall
29 be created and consist of the county(s) of _____ (insert name of

1 counties), for the support of zoological activities with the
2 district?

3 YES NO

4
5 The governing body of the county may place additional language on
6 the ballot to describe the use or allocation of the funds.

7 3. In the event that a majority of the voters voting on
8 such proposition in such county at said election cast votes for
9 the proposition, then the district shall be deemed established
10 and the tax rate for such subdistrict shall be deemed in full
11 force and effect as of the first day of the year following the
12 year of said election and the governing body of such county may
13 proceed with the performance of all things necessary and
14 incidental to participation in the district. The results of the
15 aforesaid election shall be certified by the election officials
16 of such county to the governing body of such county not less than
17 thirty days after the day of election. In the event the
18 proposition shall fail to receive a majority of the votes "FOR",
19 then such proposition shall not be resubmitted at any election
20 held within one year of the date of the election the proposition
21 was rejected. Any such resubmissions of such proposition shall
22 substantially comply with the provisions of sections 184.500 to
23 184.515. Any tax approved under this section shall expire after
24 ten years unless reauthorized by a majority vote of the people.

25 4. Except as modified in this section, all provisions of
26 sections 32.085 and 32.087 shall apply to the tax imposed under
27 this section.

28 5. All sales taxes collected by the director of revenue
29 from the tax authorized by this section on behalf of the

1 district, less one percent for cost of collection, which shall be
2 deposited in the state's general revenue fund after payment of
3 premiums for surety bonds, as provided in section 32.087, shall
4 be deposited in a special trust fund, which is hereby created, to
5 be known as the "Kansas City Zoological District Sales Tax Trust
6 Fund". The moneys in the Kansas City zoological district sales
7 tax trust fund shall not be deemed to be state funds and shall
8 not be commingled with any funds of the state. The director of
9 revenue shall keep accurate records of the amount of money
10 collected and deposited in the trust fund and the records shall
11 be open to the inspection of officers of the district, the
12 counties composing the district, and the public. Not later than
13 the tenth day of each month the director of revenue shall
14 distribute all moneys deposited in the Kansas City zoological
15 district sales tax trust fund during the preceding month to the
16 district.

17 6. The director of revenue may make refunds from the
18 amounts in the Kansas City zoological district sales tax trust
19 fund and credited to the district for erroneous payments and
20 overpayments made, and may redeem dishonored checks and drafts
21 deposited to the credit of the district. If the district
22 abolishes the tax, the county shall notify the director of
23 revenue of the action at least ninety days prior to the effective
24 date of the repeal and the director of revenue may order
25 retention in the Kansas City zoological district sales tax trust
26 fund, for a period of one year, of two percent of the amount
27 collected after receipt of such notice to cover possible refunds
28 or overpayment of the tax and to redeem dishonored checks and
29 drafts deposited to the credit of such account. After one year

1 has elapsed after the effective date of abolition of the tax in
2 the district, the director of revenue shall remit the balance in
3 the account to the district and close the account of the
4 district. The director of revenue shall notify the district of
5 each instance of any amount refunded or any check redeemed from
6 receipts due the district.

7 7. Any of the eligible counties composing the Kansas City
8 zoological district may withdraw from the district by adoption of
9 a resolution and approval of the resolution by a majority of the
10 qualified electors of the county, in the same manner provided in
11 this section for creating or becoming a part of the district.
12 The governing body of a withdrawing county shall provide for the
13 sending of formal written notice of withdrawal from the district
14 to the governing body of the other county or each of the other
15 counties comprising the district. Actual withdrawal shall not
16 take effect until ninety days after notice has been sent. A
17 withdrawing county shall not be relieved from any obligation that
18 such county may have assumed or incurred by reason of being a
19 part of the district, including, but not limited to, the
20 retirement of any outstanding bonded indebtedness of the
21 district."; and

22 Further amend the title and enacting clause accordingly.