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12-5302

Chapter 12.--CITIES AND MUNICIPALITIES

Article 53.--EMERGENCY TELEPHONE SERVICES

12-5302. Emergency telephone tax; imposition by cities or counties; amount of tax; protest petition; election, when; user billing and liability; collection. (a) In addition to other powers for the protection of the public health and welfare, a governing body may provide for the operation of an emergency telephone service and may pay for it by imposing an emergency telephone tax for such service in those portions of the governing body's jurisdiction for which emergency telephone service has been contracted. The governing body may do such other acts as are expedient for the protection and preservation of the public health and welfare and are necessary for the operation of the emergency telephone system. The governing body is hereby authorized by ordinance in the case of cities and by resolution in the case of counties to impose such tax in those portions of the governing body's jurisdiction for which emergency telephone service has been contracted. Subject to the provisions of K.S.A. 2006 Supp. 12-5338, and amendments thereto, the amount of such tax shall not exceed \$.75 per month per exchange access line or its equivalent.

(b) Within 60 days of the publication of a resolution by a county adopted pursuant to subsection (a) there may be filed with the county election officer of the county a petition signed by not less than 5% of the registered voters of the county, and within 60 days of publication of an ordinance adopted pursuant to subsection (a) there may be filed with the county election officer of the county in which the city is located a petition signed by not less than 5% of the registered voters of the city, in either such case requesting that the question of the installation and operation of emergency telephone service and imposition of tax therefor be submitted to the qualified voters of the county. Upon determination of the sufficiency of such petition and certification thereof by the county election officer, the proposition shall be submitted to the qualified voters of the county or city as the case may be at the next primary or general election of county officers following by not less than 60 days the certification of such petition. If a majority of the votes cast at such election are for the installation and operation of emergency telephone service and imposition of tax therefor, or if no protest petition is filed within the time hereinbefore prescribed, the governing body may provide for the installation and operation of such service and impose such tax. If a tax is imposed on the effective date of this act or thereafter, any proposed increase in the amount of the tax shall be subject to the protest petition provided in this subsection. The proceeds of the tax shall be utilized to pay for the operation of emergency telephone service as set forth in subsection (b) of K.S.A. 12-5304, and amendments thereto, and may be imposed at any time subsequent to execution of a contract with the provider of such service at the discretion of the governing body. The collection of such tax may begin at the time determined to be necessary to generate revenue in an amount

necessary to pay the nonrecurring expenses of establishing the emergency telephone service. Any interest earned on revenue derived from such tax shall be used to pay the expenses authorized by K.S.A. 12-5304, and amendments thereto. Such tax shall not be imposed until after the expiration of the protest period or until after approved at an election if a sufficient protest petition is filed.

(c) As an alternative to the procedure provided in subsection (b), the governing body may submit, on its own initiative, the proposal to establish an emergency telephone service to the qualified voters of the city or county for approval. Any such election shall be called and held in the manner provided by the general bond law.

(d) Such tax shall be imposed only upon exchange access lines or their equivalent. No such tax shall be imposed upon more than 100 exchange access facilities or their equivalent per person per location.

(e) Every billed service user shall be liable for any tax imposed under this section until it has been paid to the service supplier. Wireless service shall be exempt from the emergency telephone tax under this section but shall be subject to the wireless enhanced 911 grant fee imposed under K.S.A. 2006 Supp. 12-5324, and amendments thereto, and the wireless enhanced 911 local fee imposed under K.S.A. 2006 Supp. 12-5330, and amendments thereto.

(f) The duty to collect any tax imposed under authority of this section from a service user shall commence at such time as specified by the governing body. Taxes imposed under authority of this section and required by it to be collected by the service supplier shall be added to and may be stated separately in the billings to the service user.

(g) The service supplier shall have no obligation to take any legal action to enforce the collection of any tax imposed under authority of this section. The service supplier shall provide annually the governing body with a list of amounts uncollected along with the names and addresses of those service users which carry a balance that can be determined by the service supplier to be nonpayment of any tax imposed under authority of this section.

(h) Any tax imposed under authority of this section shall be collected insofar as practicable at the same time as, and along with, the charges for the tariff rate in accordance with the regular billing practice of the service supplier.

History: L. 1980, ch. 179, § 2; L. 1990, ch. 78, § 1; L. 1994, ch. 248, § 32; L. 2004, ch. 72, § 19; Apr. 22.