



STATE OF KANSAS

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April 4, 1983

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ATTORNEY GENERAL OPINION NO. 83- 47

William H. Pringle
Barton County Attorney
P. O. Box 881
Great Bend, Kansas 67530

Re: Cities and Municipalities--General Provisions--
Apportionment of Revenue from Countywide Retailers'
Sales Tax

Synopsis: The term "preceding year," as used in K.S.A. 12-192(a)(1), refers to the calendar year which precedes the current year in which revenue is received by the county treasurer. Cited herein: K.S.A. 12-192 (as amended by 1983 Senate Bill No. 45), 77-201, Second and Eleventh.

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Dear Mr. Pringle:

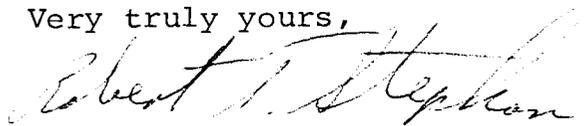
You request our interpretation of K.S.A. 12-192 (as amended by 1983 Senate Bill No. 45). Specifically, you advise that Barton County voters approved a countywide retailers' sales tax in August of 1982, and that sales tax collections commenced in November of 1982. You indicate that the county recently received (on February 16, 1983) the first distribution of sales tax revenues from the state of Kansas, and request our opinion concerning the meaning of the term "preceding year," as said term is used in K.S.A. 12-192 (as amended). Said statute prescribes the method by which revenues from a countywide retailers' sales tax are to be distributed among the county and each city located therein, and provides, in part, as follows:

"(a) All revenue received by any county treasurer from a countywide retailers' sales tax shall be apportioned among the county and each city located in such county in the following manner: (1) One-half of all revenue received by the county treasurer shall be apportioned among the county and each city located in such county in the proportion that the total tangible property tax levies made in such county in the preceding year for all funds of each such governmental unit bear to the total of all such levies made in the preceding year."
(Emphasis added.)

According to generally applicable rules of statutory construction, words in a statute are to be construed according to the context, and the word "year" refers to a calendar year (unless such construction would be inconsistent with the manifest intent of the legislature). K.S.A. 77-201, Second and Eleventh.

Applying said rules, the term "preceding year," as used in K.S.A. 12-192(a)(1), refers to the calendar year which precedes the current year in which the revenue is received by the county treasurer. Thus, with respect to any revenue from a countywide retailers' sales tax received by a county treasurer (from the state of Kansas) on or after January 1, 1983, the "preceding year," for purposes of apportioning said revenue, is the calendar year 1982. Further, in our judgment, the "preceding year" to be used for apportionment purposes is to be determined solely based upon the date the revenues are received by the county treasurer, and such matters as the year in which the revenues were generated, or the year in which the tax was first imposed, are of no relevance.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Terrence R. Hearshman
Assistant Attorney General