

ORDINANCE NO. 2498

AN ORDINANCE LEVYING A SPECIAL PURPOSE CITYWIDE RETAILERS' SALES TAX OF ONE-HALF OF ONE PERCENT (0.5%) TO BE USED FOR THE SPECIAL PURPOSE OF FUNDING CITY INFRASTRUCTURE, INCLUDING THE CONSTRUCTION, REPAIRING, REBUILDING, REHABILITATING UPGRADING AND IMPROVEMENT OF STREETS, CURBS, SIDEWALKS, PEDESTRIAN BRIDGES AND WALKING, JOGGING AND BIKING TRAILS IN THE CITY OF GARDNER, WITH SUCH TAX TO TAKE EFFECT ON JANUARY 1, 2016, OR AS SOON THEREAFTER AS PERMITTED BY LAW, AND END TEN YEARS AFTER SUCH EFFECTIVE DATE.

WHEREAS, K.S.A. 12-187 et seq., as amended, authorizes cities to submit to the qualified electors of the City the question of levying a Special Purpose Retailers' Sales Tax to be collected by the Kansas Department of Revenue with revenue therefrom returned to the City; and

WHEREAS, the Governing Body of the City of Gardner passed Ordinance No. 2489 providing for a one-half of one percent (0.5%) Special Purpose Retailers' Sales Tax Question to be submitted to the qualified electors of the City of Gardner, Kansas; and,

WHEREAS, the following Special Purpose Retailers' Sales Tax Question was submitted to the qualified voters of the City of Gardner, Kansas, as a part of the September 15, 2015 mail ballot election by the Johnson County Election Commissioner in accordance with notice published in accordance with K.S.A. 12-187 et seq., and K.S.A. 10-120, et seq., as required by law:

Shall the City of Gardner, Kansas be authorized to renew the levy of a one-half of one percent (0.5%) retailers' sales tax within the City of Gardner for the special purpose of funding City infrastructure, including the construction, repairing, rebuilding, rehabilitating, upgrading and improvement of streets, curbs, sidewalks, pedestrian bridges and walking, jogging and biking trails; such retailers' sales tax shall take effect on January 1, 2016, which will replace the current one-half of one percent (0.5%) special purpose sales tax currently in place which expires on December 31, 2015, and shall end ten years after its commencement; such tax shall be levied all pursuant to K.S.A. 12-187, et seq.

WHEREAS, a majority of the qualified voters of the City of Gardner, Kansas, voting thereon at the September 15, 2015 mail ballot election approved the one-half of one percent (0.5%) Special Purpose Retailers' Sales Tax as described in the forgoing paragraph; and,

WHEREAS, K.S.A. 12-187 provides that if a majority of the electors voting thereon at such election approve the levying of such Special Purpose Retailers' Sales Tax, the Governing Body shall provide by Ordinance for the levy of the tax.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF GARDNER, KANSAS, AS FOLLOWS:

SECTION ONE. There is hereby levied a Special Purpose Citywide Retailers' Sales Tax of one-half of one percent (0.5%) in accordance with K.S.A. 12-187, et seq., as amended, throughout the City of Gardner, with the revenue therefrom used to fund City infrastructure, including the construction of or repairing, rebuilding, rehabilitating, upgrading and improving of streets, curbs, sidewalks, pedestrian bridges and walking, jogging and biking trails in the City of Gardner, with such Tax to take effect on January 1, 2016, or the earliest date thereafter that the Kansas Department of Revenue can begin collecting such Tax, and with such Tax terminating ten years after the date of the Tax's first collection.

SECTION TWO. Such Special Purpose Retailers' Sales Tax shall be identical in application and exemptions to the Kansas Retailers' Sales Tax Act and all laws and administrative rules and regulations of the Kansas Department of Revenue relating to the Kansas Retailers' Sales Tax Act shall apply to such Special Purpose Retailers' Sales Tax insofar as such laws and rules and regulations may be made applicable. The Kansas Director of Taxation shall administer, enforce, and collect such Special Purpose Retailers' Sales in accordance with K.S.A. 12-189 and any amendments thereto, and is hereby authorized to administer, enforce and collect such Special Purpose Retailers' Sales Tax and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement thereof.

SECTION THREE. There is hereby established a special purpose sales tax fund. All revenues from the Tax shall be deposited into this fund and spent according to the provisions of this ordinance. The fund will dissolve after the expiration of the Tax and all revenues from the Tax have been expended.

SECTION FOUR. This ordinance shall take effect from and after its passage by the City Council, approval by the Mayor and publication once in the official City newspaper. The City Clerk is hereby directed to deliver to the State Director of Taxation a certified copy of this ordinance, an affidavit of publication of this ordinance and a copy of the canvass of votes at such election prepared by the Johnson County Election Commissioner.

PASSED by the City Council this 5th day of October, 2015.

SIGNED by the Mayor this 5th day of October, 2015.

(SEAL)

CITY OF GARDNER, KANSAS

/s/ Chris Morrow
Chris Morrow, Mayor

Attest:

/s/ Jeanne Koontz
Jeanne Koontz, City Clerk

Approved as to form:

/s/ Ryan B. Denk
Ryan B. Denk, City Attorney