ORDINANCE NO. 19257

AN ORDINANCE introduced by City Manager Norton N. Bonaparte, Jr. levying an additional special purpose city’s retailers’ sales tax in the amount of five-tenths of one percent (0.5%) within the City of Topeka effective October 1, 2009, amending City Code § 138-36 and repealing said original section.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS, that:

Section 1. Section 138-36, Levy, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

Levy.

(a) General. A majority of the electors voting thereon having approved, at a special question election held on August 3, 1982, the levying of an additional retailers' sales tax in the city, as authorized by K.S.A. 12-187 et seq., as amended, there is hereby levied a retailers' sales tax in the amount of one percent to take effect on November 1, 1982.

(b) Special Purpose. A majority of the electors voting thereon having approved, at a special question election held on the 7th day of April, 2009, the levying of an additional special purpose retailers' sales tax in the City of Topeka, for the purpose of paying the costs of certain improvements within the city exclusively for costs of maintenance and improvements of existing city streets, gutters, curbs, sidewalks, alleys and street lighting, as authorized by K.S.A. 12-187, et seq., and amendments thereto, there is hereby levied an additional special purpose city retailers’ sales tax in the
amount of five-tenths of one percent (0.5%) to take effect on the 1st day of October, 2009, and shall expire ten years after the date the tax is first collected.

Section 2. Except as otherwise be provided by law, such tax shall be identical in its application and exemptions therefrom to the Kansas Retailers’ Sales Tax Act and all laws and administrative rules and regulations of the Kansas Department of Revenue relating to the state retailers' sales tax shall apply to such city retailers' sales tax insofar as such laws and regulations may be made applicable. The services of the Kansas Department of Revenue shall be utilized to administer, enforce and collect such tax.

Section 3. This ordinance shall take effect and be in force from and after its passage, approval and publication in the official City newspaper and a copy shall be duly certified and submitted to the state director of taxation.

PASSED AND APPROVED by the Governing Body May 12, 2009.

CITY OF TOPEKA, KANSAS

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William W. Bunten, Mayor

ATTEST:

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Brenda Younger, City Clerk