

ORDINANCE NO. 3115

**AN ORDINANCE LEVYING A CITY RETAILERS' SALES
TAX IN THE AMOUNT OF ONE-QUARTER OF ONE
PERCENT (.25%) WITHIN THE CITY OF PAOLA**

WHEREAS, at an election held on June 20, 2017, a majority of the electors of the City of Paola, Kansas (the "City") approved the levy of a retailers' sales tax in the City in the amount of one-quarter of one percent (.25%) for a period of 10 years with revenues from the tax to be used to finance operation, maintenance and equipping of the City's fire station and related facilities (the "Fire Station Project") and to pay obligations of the City issued to finance the Fire Station Project.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF PAOLA, KANSAS:

SECTION 1. A retailers' sales tax in the amount of one quarter of one percent (.25%) is hereby levied in the City according to K.S.A. 12-187 et seq. The retailers' sales tax shall take effect on October 1, 2017, upon termination of the City's existing .25% retailers' sales tax, and shall continue for a period of 10 years, unless repealed by an ordinance of the City.

SECTION 2. Except as may otherwise be provided by law, such tax shall be identical in its 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 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 Department of Revenue shall be utilized to administer, enforce and collect such tax.

SECTION 3. This ordinance shall be published once in the official newspaper, and a copy duly certified shall be submitted to the State Director of Taxation.

PASSED by the Governing Body of the City of Paola, Kansas this 11th day of July, 2017.

Artie Stuteville, Mayor

ATTEST: (SEAL)

Daniel G. Droste, City Clerk