

ORDINANCE NO. 3373

**AN ORDINANCE OF THE CITY OF MCPHERSON, KANSAS, AUTHORIZING
THE LEVY OF A ONE-HALF PERCENT (0.50%) CITY-WIDE RETAILERS'
SALES TAX AND RELATED MATTERS.**

WHEREAS, K.S.A. 12-187 *et seq.*, as amended (the “Act”), authorizes the governing body (the “Governing Body”) of the City of McPherson, Kansas (the “City”) to submit to the electors of the City the question of imposing Citywide retailers’ sales taxes, which may be in an amount not to exceed two-percent (2%) for general purposes or in an additional amount not to exceed one percent (1%) for special purposes, provided sales taxes for special purposes shall expire not later than ten (10) years from the initial date of collection thereof; and

WHEREAS, pursuant to the Act the electors of the City have heretofore approved the imposition of the following Citywide retailers’ sales taxes (collectively the “Existing Sales Taxes”):

- (a) 0.50% special purpose citywide retailers’ sales tax approved in 2012 to finance various capital improvements within the City, collection of which commenced on October 1, 2013, and is expected to terminate on September 30, 2023 (the “2013 Sales Tax”); and
- (b) 0.50% special purpose citywide retailers’ sales tax approved in 2017 to finance the City’s expenses relating to the costs of construction, reconstruction, operation, and maintenance of public streets, sidewalks, street related drainage, traffic control devices, maintenance and expense of street lights, curbs and improvements appurtenant thereto within the City and related financing costs, collection of which commenced on January 1, 2021, and is expected to terminate on December 31, 2030 (the “2021 Sales Tax”); and

WHEREAS, the Existing Sales Taxes constitute sales taxes imposed for special purposes, as said term is described in K.S.A. 12-189, as amended; and

WHEREAS, the Governing Body deemed it advisable to finance the costs of street and drainage improvements, and of other capital and community improvements, including but not limited to public lands and facilities, law enforcement projects, and museum facilities and support (collectively the “Projects”) by the imposition of a Citywide retailers’ sales tax; provided the electors of the City authorize such expenditures at an election held in the City for such purpose; and

WHEREAS, the Governing Body adopted Resolution No. 2022-10 on May 17, 2022, which resolution authorized, ordered and directed that a special question election be held in the City on August 2, 2022, at which time there was submitted to the qualified electors of the City the following proposition:

Shall the following be adopted?

Shall the City of McPherson, Kansas be authorized to impose a one-half percent (0.50%) Citywide retailers’ sales tax (the “Sales Tax”), the revenues to be derived therefrom to be used for the purpose of financing the costs of the following and related expenditures:

- (a) 70% of the revenue from the Sales Tax to finance street and drainage improvements;

(b) 20% of the revenue from the Sales Tax to finance public lands and facilities; (c) 5% of the revenue from the Sales Tax to finance law enforcement projects; and (d) 5% of the revenue from the Sales Tax to finance museum facilities and support; with the collection of the Sales Tax to commence on the expiration of the existing 0.50% Citywide retailers' sales tax approved at an election held in 2012 to finance various capital improvements within the City (which is expected to be October 1, 2023), and to expire ten (10) years after its commencement; all pursuant to the provisions of K.S.A. 12-187 *et seq.*, as amended?

WHEREAS, at the election a majority of the qualified electors of the City voting on that proposition voted in favor thereof; and

WHEREAS, pursuant to the provisions of the Act and the special question election, the Governing Body deems it necessary and advisable to authorize the levy of the Sales Tax for the purposes described above, which constitutes a sales tax imposed for special purposes.

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

SECTION 1. Implementation of the Sales Tax. The levy of the one-half percent (0.50%) Sales Tax and the application of the revenue received therefrom is hereby authorized. In accordance with K.S.A. 12-191, collection of the Sales Tax shall commence on October 1, 2023, or as soon thereafter as permitted by law, and to terminate 10 years after its commencement.

SECTION 2. Department of Revenue Submittal. The City Clerk, upon passage of this Ordinance, shall provide a certified copy of the same to the State Director of Taxation pursuant to the Act and request the implementation of the Sales Tax in accordance with the provisions hereof.

SECTION 3. Effective Date. This Ordinance shall be effective upon passage by the governing body, execution by the Mayor and publication once in the official City newspaper.

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PASSED by the governing body of the City of McPherson, Kansas on August 23, 2022, and
SIGNED by the Mayor.



Thomas A Brown

Thomas A. Brown, Mayor



Britta Erkelenz, City Clerk

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