

ORDINANCE NO. 990

AN ORDINANCE AUTHORIZING THE LEVY OF A ONE-HALF PERCENT (0.5%) CITYWIDE RETAILERS' SALES TAX FOR SPECIAL PURPOSES 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 Westwood, Kansas (the "City") to submit to the electors of the City the question of levying a special purpose Citywide retailers' sales tax; and

WHEREAS, pursuant to the Act, the Governing Body adopted Resolution No. 63-2018 on February 8, 2018, which authorized and provided for the calling of an election on the imposition of a one-half percent (0.5%) Citywide retailers' sales tax (the "Sales Tax") to pay the costs of certain street and storm water capital improvements and related financing costs, the collection of such Sales Tax to commence on October 1, 2018, or as soon thereafter as permitted by law, and to terminate ten years after its commencement;

WHEREAS, in a special election by mail ballot held on May 1, 2018, a majority of electors of the City voted in favor of the Sales Tax;

WHEREAS, pursuant to the provisions of the Act and the results of the aforementioned election, the Governing Body deems it necessary and advisable to levy and impose the Sales Tax.

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

SECTION 1. The levy of the Sales Tax and the application of the revenue received therefrom to pay for costs incurred in connection with the Project are hereby authorized. Pursuant to K.S.A. 12-191, as amended, the collection of the Sales Tax shall commence on October 1, 2018, or as soon thereafter as permitted by law, and terminate ten years after its commencement.

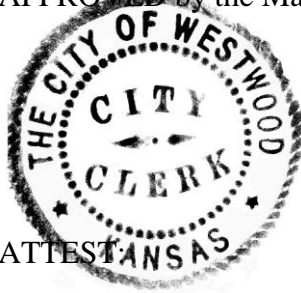
SECTION 2. Except as may otherwise be provided by law, the Sales Tax shall be identical in its application and exemptions therefrom to the Kansas Retailers' Sales Tax Act, and all laws and administrative rules and regulations of the Kansas Department of Revenue relating to the state retailers' sales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

SECTION 3. 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.


SECTION 4. This Ordinance shall be effective upon passage by the Governing Body, execution by the Mayor, and publication once in the official City newspaper.

PASSED by the Governing Body this 10th day of May, 2018.

APPROVED by the Mayor this 10th day of May, 2018.




John M. Ye, Mayor


Frederick L. Sherman, City Clerk

APPROVED AS TO FORM:


Ryan B. Denk, City Attorney