

(Published in the *Montgomery County Chronicle* on December 27, 2012)

**ORDINANCE NO. S-12-12**

**AN ORDINANCE OF THE GOVERNING BODY OF THE CITY OF COFFEYVILLE, KANSAS, AUTHORIZING THE LEVY OF A ONE-HALF PERCENT (1/2%) CITY-WIDE RETAILERS' SALES TAX AND RELATED MATTERS.**

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**WHEREAS**, pursuant to the provisions of K.S.A. 12-187 *et seq.* (the “Act”), the City of Coffeyville, Kansas (the “City”) is authorized to impose a local retailers' sales tax upon all retail sales within the boundaries of the City, except as specifically exempted by the Act; and

**WHEREAS**, the governing body of the City (the “Governing Body”) has heretofore imposed the following retailers’ sales taxes: (a) an existing one-half percent sales tax for general purposes; (b) an existing one-half percent sales tax for capital improvements (including street improvements), capital equipment and economic development initiatives, commencing on July 1, 1999 and ending on June 30, 2014 (the “1999 Capital Improvements Sales Tax”); (c) an existing one-half percent sales tax for USD 445 educational purposes, commencing on October 1, 2002 and ending on September 30, 2022; (d) an existing one-half percent sales tax for health care purposes, commencing on October 1, 2002 and ending on September 30, 2022; (e) an existing one-half percent sales tax for wastewater utility and transportation improvements, commencing on January 1, 2004 and ending on December 31, 2013; and (f) an existing one-half percent sales tax for street improvements, commencing on April 1, 2010 and ending on March 31, 2015; and

**WHEREAS**, the Governing Body adopted Resolution No. R-12-87 on September 11, 2012, which resolution requested authorization to impose a one-half percent (1/2%) City-wide retailers' sales tax (the “2014 Capital Improvements Sales Tax”), seventy percent (70%) of the revenue derived therefrom shall be used to finance the costs of capital improvements (including, but not limited to improvements to public buildings), twenty percent (20%) shall be used to finance the costs of capital equipment and ten percent (10%) shall be used to finance the costs of economic development initiatives; the collection of such 2014 Capital Improvements Sales Tax shall commence, upon the expiration of the existing 1999 Capital Improvements Sales Tax on July 1, 2014 or as soon thereafter as permitted by law, and shall terminate fifteen (15) years after its commencement, *provided* that the imposition of such 2014 Capital Improvements Sales Tax shall be subject to the approval by the electors of the City of this proposition; and

**WHEREAS**, the question of the imposition of the 2014 Capital Improvements Sales Tax was submitted to the electors of the City at a special question election on November 6, 2012, and 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 K.S.A. 12-187 *et seq.* and the special question election, the Governing Body deems it necessary and advisable to authorize the imposition of the 2014 Capital Improvements 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 COFFEYVILLE, KANSAS:**

**SECTION 1. Implementation of 2014 Capital Improvements Sales Tax.** The levy of the one-half percent (1/2%) 2014 Capital Improvements Sales Tax and the application of the revenue received therefrom to finance the costs of capital improvements, capital equipment and economic development purposes in the City as follows: seventy percent (70%) of the revenue derived therefrom shall be used to finance the costs of capital improvements (including, but not limited to improvements to public buildings), twenty percent (20%) shall be used to finance the costs of capital equipment and ten percent (10%) shall be used to finance the costs of economic development initiatives, is hereby authorized. In accordance with K.S.A. 12-191, collection of 2014 Capital Improvements Sales Tax shall commence on the expiration of the existing one-half percent (1/2%) 1999 Capital Improvements Sales Tax (July 1, 2014); and the 2014 Capital Improvements Sales Tax shall expire fifteen (15) 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 K.S.A. 12-189 and request the implementation of the 2014 Capital Improvements 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.

**PASSED** by the governing body of the City of Coffeyville, Kansas on December 20, 2012, and **SIGNED** by the Mayor.

David George, Mayor

ATTEST:

Cindy Price, City Clerk