

ORDINANCE NO 253

AN ORDINANCE LEVYING A SPECIAL PURPOSE CITY RETAILERS' SALES TAX IN THE AMOUNT OF ONE PERCENT (1.0%) WITHIN THE CITY OF LINN VALLEY, KANSAS, EFFECTIVE APRIL 1, 2024.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF LINN VALLEY, KANSAS:

**SECTION 1.** A majority of the electors voting thereon having approved, at the election held on November 7, 2023, the levying of a special purpose retailers' sales tax in the City of Linn Valley, for the purpose of funding public safety equipment and a fire truck, as authorized by K.S.A. 12-187 et seq., and amendments thereto, there is hereby levied a special purpose retailers' sales tax in the amount of one percent (1.0%) to take effect on the first day of April, 2024 and end the last day of March 2033.

**SECTION 2.** Except as otherwise 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 special purpose 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 be published one time in the official city newspaper, and a copy duly certified and submitted to the state director of taxation.

**PASSED AND ADOPTED** by the governing body of the City of Linn Valley, Kansas, on this 16<sup>th</sup> day of November 2023.

  
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Lewis Donelson, Mayor

Attest:

  
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Karen Siffring, City Clerk

