

RESOLUTION NO. 2022-1508

A RESOLUTION TO SUBMIT TO THE QUALIFIED ELECTORS OF ATCHISON COUNTY, KANSAS, THE PROPOSITION OF REPEALING THE 1993 COUNTYWIDE GENERAL USE RETAILERS' SALES TAX AND ALSO LEVYING A THREE-FOURTHS OF ONE PERCENT (0.75%) DEDICATED USE RETAILERS' SALES TAX AND PLEDGING THE REVENUE RECEIVED FOR THE PURPOSE OF JOINT LAW ENFORCEMENT COMMUNICATIONS AND SOLID WASTE DISPOSAL IN ATCHISON COUNTY, KANSAS, TO BE IN EFFECT FROM JANUARY 1, 2023, THROUGH DECEMBER 31, 2032.

WHEREAS, K.S.A. 19-101 *et seq.*, and K.S.A. 19-212 authorize the Board of County Commissioners to transact all County business and perform all powers of local legislation deemed appropriate, and to make all contracts and do all other acts in relation to the property and concerns of the county, necessary to the exercise of its corporate or administrative powers; and

WHEREAS, by virtue of a question submitted to the electors of Atchison County at a Special Election held August 3, 1993, the voters of Atchison County approved a Countywide General Use Retailers' Sales Tax (the "1993 Sales Tax") in the amount of one percent (1%) to be levied for Joint Law Enforcement Communications and Solid Waste Disposal in Atchison County, with the revenue derived therefrom to be apportioned among the County and the incorporated Cities located within the County; and

WHEREAS, disputes have arisen concerning utilization of the proceeds of the 1993 Sales Tax; and

WHEREAS, K.S.A. 12-187 *et seq.*, as amended (the "Act"), authorizes the Board of County Commissioners of Atchison County, Kansas to submit to the electors of the County the question of repealing the 1993 Sales Tax and replacing it with a countywide dedicated use retailers' sales tax (the "2023 Sales Tax") at the rate of up to one percent (1.0%) and pledging the revenue received therefrom for payment of costs of Joint Law Enforcement Communications and Solid Waste Disposal in Atchison County at an election called and held thereon, with such tax imposed pursuant to this paragraph to expire 10 years after its implementation by Kansas Department of Revenue; and

WHEREAS, the Board of County Commissioners of Atchison County, Kansas has determined that countywide dedicated use sales tax revenue is necessary to finance Joint Law Enforcement Communications and Solid Waste Disposal in Atchison County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ATCHISON COUNTY, KANSAS,

Section 1. Public Purpose; Implementation of the 2023 Sales Tax. It is hereby deemed necessary, advisable, and in the best interests of the citizens of Atchison County to authorize and impose the 2023 Sales Tax, with the revenues to be derived therefrom to be used for the purposes of Joint Law Enforcement Communications and Solid Waste Disposal in Atchison County. Collection of the 2023 Sales Tax, if approved by the electors of the County, shall commence on the expiration date of the 1993 Sales Tax, or as soon thereafter as permitted by the Act, and to terminate 10 years after its commencement.

Section 2. Special Question Election. It is hereby authorized, ordered and directed that a special question election shall be and is hereby called to be held in the County on November 8, 2022, at which time there shall be submitted to the qualified electors of the County the following proposition in a form substantially similar to the following:

Shall the following be adopted?

Shall Atchison County, Kansas be authorized to impose a three-fourths of one percent (0.75%) countywide retailers' sales tax with all revenues to be derived therefrom to be retained by the County, and such revenues to be used for the purpose of financing the costs of joint law enforcement communications and solid waste disposal; with said sales tax to replace the existing 1993 one percent (1.0%) countywide retailers' sales tax, and the said Sales Tax to expire ten (10) years after its commencement; all pursuant to the provisions of K.S.A. 12-187 *et seq.*, as amended?

Section 3. If approved by a majority of the electors voting thereon, all revenue derived from the tax shall inure to the benefit of Atchison County, and such tax shall be subject to all applicable state laws and administrative rules and regulations of the Kansas Department of Revenue. The services of the Department of Revenue shall be utilized to administer, enforce and collect such tax.

Section 4. The County Clerk and County Election Officer shall cause notices to be published of this special question election, as provided by law.

Section 5: That all resolutions, County policies or parts thereof in conflict herewith are hereby repealed insofar as they conflict herewith.

Be it Further Resolved that this resolution shall be effective upon publication in the official county newspaper.

Adopted this 8th day of August, 2022 by the Board of County Commissioners of Atchison County, Kansas.

By: Eric Noll
Eric Noll, Chairman

By: Jack Bower
Jack Bower, 1st District Commissioner

By: voted NAY
Casey Quinn, 3rd District Commissioner

ATTEST:

Michelle Phillips
Michelle Phillips, Atchison County Clerk