

**RESOLUTION NO. 2022-1511**

**A RESOLUTION REPEALING THE 1993 COUNTYWIDE GENERAL USE RETAILERS' SALES TAX AND AUTHORIZING THE IMPOSITION OF 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**

WHEREAS, the Board of County Commissioners (the "Board") of Atchison County, Kansas (the "County"), through the adoption of Atchison County Resolution No. 2022-1508, authorized and provided for a special question election in the County for the purpose of submitting to the qualified electors of the County the proposition of authorizing the County 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 authority of K.S.A. 12-187 *et seq.*, as amended; and

WHEREAS, a special question election was held November 8, 2022, at which time there was submitted to the qualified electors of the County the aforementioned proposition, and a majority of the qualified electors of the County voting on this proposition voted in favor thereof; and

WHEREAS, pursuant to K.S.A. 12-187 *et seq.*, as amended (the "Act") and the results of the aforementioned special question election, the Board deems it necessary and advisable to repeal the 1993 one percent (1.0%) countywide retailers' sales tax and authorize the imposition of the 2023 three-fourths of one percent (0.75%) countywide retailers' sales tax Sales Tax, pledging the revenue received for the purpose of 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. That countywide retailers' sales tax in the amount of one percent (1%) and approved by the electors of Atchison County at a Special Election held August 3, 1993, which tax was levied pursuant to Atchison County Resolution No. 1108 adopted August 11, 1993, is hereby repealed, and the said tax shall not be levied after March 31, 2023.

SECTION 2. There is hereby levied a countywide retailers' sales tax in the amount of three-fourths of one percent (0.75%), with all revenues to be derived therefrom to be retained by the County, 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.

SECTION 3. The said retailers' sales tax shall take effect on April 1, 2023, or on the earliest date thereafter that the Kansas Department of Revenue can begin collecting such retailers' sales tax, and shall expire on the date 10 years after it is first levied, unless repealed earlier.


SECTION 4. Except as may otherwise be provided by law, such tax shall be identical in its Application and exemptions 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 retailers' sales tax insofar as such laws and regulations may be made applicable. The services of the Department of Revenue shall be utilized to administer, enforce and collect such tax.

SECTION 5. This Resolution shall be published once in the official newspaper, and a copy duly certified, shall be submitted to the Kansas Department of Revenue, Director of Taxation along with a copy of Atchison County Resolution No. 2022-1508, and a copy of the canvass of election conducted by the Atchison County Board of County Commissioners on November 15, 2022.

Be it Further Resolved that this resolution shall be effective upon adoption.

Adopted this 21st day of November, 2022 by the Board of County Commissioners of Atchison County, Kansas.

By:   
Eric Noll, Chairman

By:   
Jack Bower, 1st District Commissioner

By:   
Casey Quinn, 3rd District Commissioner

ATTEST:

  
Michelle Phillips, Atchison County Clerk