

ATCHISON COUNTY RESOLUTION NO. 1001

A Resolution Levying a County Gross Earnings Tax on Intangibles for the year 1982.

WHEREAS, the provisions of House Bill No.3142, Laws of 1982, provide that commencing after December 31, 1981, money, notes and other evidence of debt owned by a person 60 years of age or older, or under disability shall be allowed an exemption in the lesser of the following:

- a. The amount of tax liability on the first \$3,000 of said gross earnings from money, notes or evidence of debt; or,
- b. A reduction of the \$3,000 exemption described above by the amount that the owner's income exceeds \$12,500 including the owner's and owner's spouse's income.

WHEREAS, there is no such provision for exemption for property tax for those over 60 years of age or disabled.

WHEREAS, if the Board of County Commissioners, hereinafter referred to as Board, were not to impose said tax, the mill levy for the County would increase by approximately 2 mills.

WHEREAS, the Board does not desire to increase property taxes by not imposing said gross earnings tax without a showing that this is the desire of the majority of the electors of Atchison County

*of the previous income tax (state & fed) tax. the Board desires to reduce said earnings tax by 1/8 of one percent from the*

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Atchison County, Kansas in accordance with the provisions of House Bill No.3142, laws of 1982, there is hereby levied in the County of Atchison a tax of *five-eighths* of one percent *(0.625%)* on the gross earnings from money, notes and other evidence of debt commonly known as intangibles, having a taxable situs in the County. Such tax is hereby levied for the year 1982, on the gross earnings from such intangibles in the year 1981, and shall be applicable to such earnings and subject to such exemption as provided by law.

This resolution shall be published once in the official County newspaper, and a copy duly certified shall be transmitted to the County Treasurer by not later than June 15, 1982.

Adopted this 9 day of June, 1982, by the Board of County Commissioners of Atchison, Kansas.

*Bill Putthoff*  
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Bill Putthoff, Chairman

*Edythe Bilimeck*  
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Edythe Bilimeck, Commissioner

*Al Pickman*  
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Al Pickman, Commissioner

ATTEST:

*Maryann Moyer*  
\_\_\_\_\_  
Pauline Lee, County Clerk, DEPUTY