

**ORDINANCE NO. 2941**

**AN ORDINANCE LEVYING A CITY RETAILERS' SALES TAX IN THE AMOUNT OF ONE-QUARTER OF ONE PERCENT (.25%) WITHIN THE CITY OF PAOLA, EFFECTIVE JULY 1, 2007.**

Be it Ordained by the Governing Body of the City of Paola, Kansas:

SECTION 1. A majority of the electors voting thereon having approved, at an election held on the 3rd day of April, 2007, the levying of a retailers' sales tax in the City of Paola, as authorized by K.S.A. 12-187 et. seq., as amended, there is hereby levied a city retailers' sales tax in the amount of one-quarter of one percent (.25%) to take effect on July 1, 2007 and to be levied for ten years until June 30, 2017 on retail sales consummated within the city of Paola, with revenues of such tax to be used to help finance construction and equipping of a new fire station and related facilities to serve the City (the "Fire Station Project") and to pay general obligation bonds or other obligations of the City issued to finance the Fire Station Project.

SECTION 2. Except as may otherwise be 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 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 3. This ordinance shall be published once in the official newspaper, and a copy duly certified shall be submitted to the State Director of Taxation.

PASSED by the Governing Body of the City of Paola, Kansas this 10th day of April, 2007.

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Artie Stuteville, Mayor

ATTEST: (SEAL)

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Daniel G. Droste, City Clerk