

(Published in the *Miami County Republic* on March 17, 2021)

**ORDINANCE NO. 3171**  
**AN ORDINANCE LEVYING A CITY RETAILERS' SALES**  
**TAX IN THE AMOUNT OF ONE-HALF OF ONE PERCENT**  
**(0.50%) WITHIN THE CITY OF PAOLA, KANSAS**

WHEREAS, at an election held on November 5, 2019, a majority of the electors of the City of Paola, Kansas (the "City") approved the levy of a retailers' sales tax in the City in the amount of one-half of one percent (0.50%), to be levied for a period of 15-years, with revenues from the tax used for general purposes of the City including the improvement, maintenance, operation, and development of City parks and recreational facilities, the purchase of land to develop new parks or recreational facilities, and to improve and maintain City streets, including curbs, gutters, sidewalks, public parking lots, and all appurtenances and things related to such purposes, and to pay obligations of the City issued to finance such purposes.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF PAOLA, KANSAS:

SECTION 1. A retailers' sales tax in the amount of one-half of one percent (0.50%) is levied in the City according to K.S.A. 12-187 *et seq.* The retailers' sales tax shall take effect on October 1, 2021, or on the earliest date thereafter that the Kansas Department of Revenue can begin collecting such retailers' sales tax, and shall continue for a period of fifteen (15) years from the date first levied, unless repealed by an ordinance of the City.

SECTION 2. 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 3. This ordinance shall become effective upon publication one time in the official newspaper of the City, and a certified copy of this ordinance shall be submitted to the State Director of Taxation.

*[Remainder of page intentionally left blank]*

PASSED AND APPROVED by the Governing Body of the City of Paola, Kansas on  
March 9, 2021.

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Artie Stuteville, Mayor

ATTEST:

[Seal]

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Stephanie Marler, City Clerk