ORDINANCE NO. B-504

AN ORDINANCE LEVYING A CITY RETAILERS' SALES TAX IN THE AMOUNT OF ONE PERCENT (1.0 %) WITHIN THE CITY OF VICTORIA, EFFECTIVE APRIL 1, 2009

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF VICTORIA, KANSAS:

SECTION 1. A majority of electors voting thereon having approved, at a special question election held on the 4th day of November, 2008, the levying of a retailer's sales tax in the City of Victoria, for the purposes of additional revenue to provide an adequate level of public services within the city, as authorized by K.S.A. 12-187 *et seq.*, and amendments thereto, there is hereby levied a city retailers' sales tax in the amount of one percent (1%) to take effect on the 1st day of April, 2009.

SECTION 2. Except as 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 Kansas Department of Revenue shall be utilized to administer, enforce and collect such tax.

SECTION 3. This ordinance shall be published one time in the official city newspaper, and a copy duly certified and submitted to the state director of taxation.

Passed by the Governing Body of the City of Victoria, this 17th day of November, 2008.

Curtis B. Unrein, Mayor

ATTEST:

Mary Pfeifer, Ofty Clerk