

CHARTER ORDINANCE NO. SIXTY-FOUR

(Note: All or parts of this charter ordinance have been repealed. See notes at the end of the ordinance.)

A CHARTER ORDINANCE EXEMPTING THE CITY OF OVERLAND PARK, KANSAS, FROM THE PROVISIONS OF K.S.A. 12-194; RELATING TO PROHIBITION OF CERTAIN EXCISE TAXES; AND PROVIDING A SUBSTITUTE AND ADDITIONAL PROVISION AUTHORIZING THE CITY OF OVERLAND PARK, KANSAS, TO LEVY AN EXCISE TAX ON THE ACT OF PLATTING REAL PROPERTY IN THE CITY, TO GRANT REBATES OF EXCISE TAXES PAID ON THE PRIVILEGE OF ENGAGING IN THE BUSINESS OF PLATTING REAL PROPERTY IN THE CITY FOR CONTRIBUTIONS PREVIOUSLY MADE FOR THOROUGHFARE IMPROVEMENTS, TO GRANT CREDITS AGAINST EXCISE TAXES PAID ON THE ACT OF PLATTING REAL PROPERTY IN THE CITY FOR CONTRIBUTIONS PREVIOUSLY MADE FOR THOROUGHFARE IMPROVEMENTS, TO GRANT EXEMPTIONS, AND TO PLEDGE THE REVENUES THEREFROM FOR IMPROVING THOROUGHFARES IN THE CITY.

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

SECTION 1. The City of Overland Park, Kansas, by the power vested in it by Article 12, Section 5 of the Constitution of the State of Kansas, hereby elects to exempt itself from and make inapplicable to it the provisions of K.S.A. 12-194, which provision reads as follows:

No city or county shall levy or impose an excise tax or a tax in the nature of an excise, other than a retailers' sales tax and a compensating use tax, upon the sale or transfer of personal or real property, or the use thereof, or the rendering of a service, but the provisions of this section shall not be construed as prohibiting any city from (a) contracting with a utility for a fixed charge based upon a percentage of gross receipts derived from the service permitted by grant, right, privilege or franchise to such utility; (b) imposing an occupational tax or license fee for the privilege of engaging in any business, trade, occupation or profession, or rendering or furnishing any service, but the determination of any such license fee shall not be based upon any amount the licensee has received from the sale or transfer of personal or real property, or for the rendering or furnishing of a service, or on the income of the licensee; or (c) levying any occupation tax or license fee imposed by such city prior to the effective date of this act. No license fee described in subsection (b) of this section shall be imposed upon any utility contracting with and subject to a charge, described in subsection (a) of this section, by such city.

Such referenced provisions are either enactments or a part thereof which are applicable to this city but are not uniformly applicable to all cities.

Charter Ordinance No. Sixty-Four

*SECTION 2. The City of Overland Park, Kansas, by the power vested in it by Article 12, Section 5 of the Constitution of the State of Kansas, hereby enacts the following substitute and additional provisions for those provisions exempted from in SECTION 1, above:

No city or county shall levy or impose an excise tax or a tax in the nature of an excise, other than a retailers' sales tax and a compensating use tax, upon the sale or transfer of personal or real property, or the use thereof, or the rendering of a service, but the provisions of this section shall not be construed as prohibiting any city from (a) contracting with a utility for a fixed charge based upon a percentage of gross receipts derived from the service permitted by grant, right, privilege or franchise to such utility; (b) imposing an occupational tax or license fee for the privilege of engaging in any business, trade, occupation or profession, or rendering or furnishing any service, but the determination of any such license fee shall not be based upon any amount the licensee has received from the sale or transfer of personal or real property, or for the rendering or furnishing of a service, or on the income of the licensee; (c) levying any occupation tax or license fee imposed by such city prior to the effective date of this act; or (d) levying an excise tax on the act of platting real property in the city, granting rebates of excise taxes paid on the privilege of engaging in the business of platting real property in the city for contributions previously made for thoroughfare improvements, granting credits against excise taxes paid on the act of platting real property in the city for contributions previously made for thoroughfare improvements, granting exemptions, and pledging the revenues therefrom for improving thoroughfares in the city. No license fee described in subsection (b) of this section shall be imposed upon any utility contracting with and subject to a charge, described in subsection (a) of this section, by such city.

SECTION 3. This ordinance shall be published once each week for two consecutive weeks in *The Overland Park Sun*, an official city newspaper.

SECTION 4. THIS IS A CHARTER ORDINANCE AND IT SHALL TAKE EFFECT 61 DAYS AFTER ITS FINAL PUBLICATION UNLESS WITHIN SIXTY DAYS OF ITS FINAL PUBLICATION A PETITION SIGNED BY A NUMBER OF ELECTORS OF THE CITY OF OVERLAND PARK EQUAL TO NOT LESS THAN TEN PERCENT OF THE NUMBER OF ELECTORS WHO VOTED AT THE LAST PRECEDING REGULAR CITY ELECTION SHALL BE FILED IN THE OFFICE OF THE CITY CLERK OF OVERLAND PARK DEMANDING AN ELECTION ON THE CHARTER ORDINANCE, IN WHICH CASE THE CHARTER ORDINANCE SHALL BECOME EFFECTIVE ONLY IF AND WHEN APPROVED BY A MAJORITY OF THE ELECTORS VOTING THEREON.

PASSED by the governing body, not less than two-thirds of the members elect voting in favor thereof the 1st day of August, 1994.

Ed Eilert, Mayor

ATTEST:

Norma Moffet
City Clerk

APPROVED AS TO FORM:

Robert J. Watson
City Attorney

Passed: 8/1/94
Published: 8/3/94
8/10/94
Effective: 10/10/94

**Section 2 is repealed by Charter Ordinance No. Eighty-Seven.*

***Entire Ordinance was repealed by Chapter 204 of the 2005 Session Laws of Kansas, effective July 1, 2006.*

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