



City of Kansas City, Missouri

Docket Memo

Ordinance/Resolution #

Submitted Department/Preparer: Finance

Docket memos are required on all ordinances initiated by a Department Director. More information can be found in [Administrative Regulation \(AR\) 4-1](#).

Executive Summary

Enacting a failure to file penalty for Cable Franchise Fee.

Amending the Earnings Tax Regulations to clarify refund claims.

Discussion

In 1993, the City Council passed Ordinance 930358 which authorized the City to impose a franchise fee on video service providers in the City. The original Ordinance did not make any provisions for penalties for late filed returns or late payments. Several years ago, the City implemented an electronic filing mandate for tax returns but did not add a penalty for late filing or returns not filed electronically. This Ordinance provides uniformity with other taxes by adding a penalty for late filing and the opportunity for a penalty waiver.

In February 2023, the City Council passed Ordinance 230158 which changed the refund filing process for the City's earnings tax. This Ordinance updates the Earnings Tax Regulations to reflect these changes.

Fiscal Impact

1. Is this legislation included in the adopted budget? Yes No

2. What is the funding source?

N/A

3. How does the legislation affect the current fiscal year?

It is possible that the imposition of the Cable Franchise Fee penalty would generate an immaterial amount of revenue.

4. Does the legislation have fiscal impact in future fiscal years? Please notate the difference between one-time and recurring costs.

It is possible that the imposition of the Cable Franchise Fee penalty would generate an immaterial amount of revenue.



City of Kansas City, Missouri

Docket Memo

- 5. Does the legislation generate revenue, leverage outside funding, or deliver a return on investment?

It is possible that the imposition of the Cable Franchise Fee penalty might generate an immaterial amount of revenue

Office of Management and Budget Review

(OMB Staff will complete this section.)

- 1. This legislation is supported by the general fund. Yes No
- 2. This fund has a structural imbalance. Yes No

Additional Discussion (if needed)

Click or tap here to enter text.

Citywide Business Plan (CWBP) Impact

View the [FY23 Citywide Business Plan](#)

Which CWBP goal is most impacted by this legislation?

Finance and Governance (Press tab after selecting.)

Which objectives are impacted by this legislation (select all that apply):

- Reform the City's economic incentives to meet the policy objectives of the City Council
- Ensure the resiliency of City government
- Engage in workforce planning including employee recruitment, development, retention, and engagement
- Ensure a responsive, representative, engaged, and transparent City government
-
-

Prior Legislation

930358, 220523, and 230158



City of Kansas City, Missouri

Docket Memo

Service Level Impacts

N/A

Other Impacts

1. What will be the potential health impacts to any affected groups?

N/A

2. How have those groups been engaged and involved in the development of this ordinance?

N/A

3. How does this legislation contribute to a sustainable Kansas City?

Ensures that tax laws are transparent and equitable so that maximum revenue generation is maintained in the future.

4. Does the ordinance/resolution include Civil Rights antidiscrimination requirements in compliance with the Code of Ordinances (Chapter 38, titled "Civil Rights")?

N/A

5. Has the ordinance/resolution been submitted for review of economic equity & inclusion requirements in compliance with the Code of Ordinances (Chapter 3, titled "Contracts and Leases")?

N/A