ORDINANCE NO. 150536

Amending Chapter 40, Article I, Chapter 68, Article VI, and Chapter 68, Article IX, of the Code of Ordinances to add three new sections concerning uncollectible tax assessments.

WHEREAS, the subject of Chapter 40, Article I, of the Code of Ordinances is the administration of the business license tax; and

WHEREAS, the subject of Chapter 68, Article VI, of the Code of Ordinances is the earnings and profits tax; and

WHEREAS, the subject of Chapter 68, Article IX, of the Code of Ordinances is the convention and tourism tax; and

WHEREAS, there are some assessments of these taxes that the City is unable to collect within the statute of limitations and the City is not able to pursue; NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That Chapter 40, Article I, of the Code of Ordinances is hereby amended by enacting a new Section 40-43, entitled Uncollectible Assessments, to read as follows:

Sec. 40-43. Uncollectible Assessments

Upon the advice of the city attorney the commissioner of revenue shall abate any license tax assessment made under this chapter that the city attorney determines is legally unenforceable because the time to file suit to recover the tax has expired under the statute of limitations.

Section 2. That Chapter 68, Article VI, of the Code of Ordinances is hereby amended by enacting a new Section 68-404, entitled Uncollectible Assessments, to read as follows:

Sec. 68-404. Uncollectible Assessments.

Upon the advice of the city attorney the commissioner of revenue shall abate any earnings tax assessment that the city attorney determines is legally unenforceable because the time to file suit to recover the tax has expired under the statute of limitations.

Section 3. That Chapter 68, Article IX, of the Code of Ordinances is hereby amended by enacting a new Section 68-577, entitled Uncollectible Assessments, to read as follows:

ORDINANCE NO. 150536

Sec. 68-577. Uncollectible Assessments.

Upon the advice of the city attorney the commissioner of revenue shall abate any convention and tourism tax assessment that the city attorney determines is legally unenforceable because the time to file suit to recover the tax has expired under the statute of limitations.

Approved as to form and legality

Stephen Walsh
Assistant City Attorney

SEAL OF KANSAS CITY INCORPORATED 1850 MISSOURI

Authenticated as Passed

Sly James, Mayor

Marilyn Sanders, City Clerk

JUL 9 2015

Date Passed