



Legislation Text

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ORDINANCE NO. 221017

Sponsor: Director of the Finance Department

Repealing Earnings and Profits Tax Regulations Numbered 1.381 through 1.402 adopted July 17, 2017, and approving in lieu thereof new Earnings and Profits Tax Regulations numbered as Sections 1.381 through 1.402 related to the same subject matter, as made and adopted by the Commissioner of Revenue on December 1, 2022.

WHEREAS, pursuant to Chapter 68, Article VI, Section 68-395 of the Code of Ordinances, the Director of Finance, or his/her delegate, the Commissioner of Revenue, is charged with the administration and enforcement of the earnings tax; and

WHEREAS, among the powers granted to the Commissioner of Revenue by Section 68-395 of the Code of Ordinances is the authority to adopt and promulgate regulations for the administration and enforcement of the earnings tax; and

WHEREAS, the Commissioner of Revenue adopted Earnings and Profits Tax Regulations on December 1, 2022 numbered as Sections 1.381 through 1.402, to repeal and replace in their entirety Earnings and Profits Tax Regulations numbered Sections 1.381 through 1.402, adopted May 15, 2017; and

WHEREAS, Section 68-395 of the Code of Ordinances requires that such regulations must be approved by the City Council before they shall become effective; NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That Earnings and Profits Tax Regulations numbered as Sections 1.381 through 1.402 are hereby repealed, and in lieu thereof, new Earnings and Profits Tax Regulations numbered as Sections 1.381 through 1.402 and related to the same subject matter are hereby adopted and approved, such regulations to read as more particularly set forth in Exhibit A, which is attached hereto and incorporated herein.

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Approved as to form:

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Chivonne Scott  
Assistant City Attorney