ORDINANCE NO. 2026-03

AN ORDINANCE LEVYING A GENERAL PURPOSE RETAILERS' SALES TAX IN THE AMOUNT OF THREE-QUARTERS OF ONE PERCENT (0.75%) WITHIN THE CITY OF FRONTENAC, KANSAS, EFFECTIVE JULY 1, 2026.

WHEREAS, pursuant to K.S.A. 12-187 *et seq.*, the City of Frontenac, Kansas (the "City"), submitted to the qualified electors of the City the question of levying a general purpose retailers' sales tax in the amount of three-quarters of one percent (0.75%), such tax to be collected by the Kansas Department of Revenue, with the proceeds therefrom used for general municipal services; and

WHEREAS, at a special question election held in the City on March 3, 2026, more than a majority of the qualified electors of the City voting at the election on the question voted in favor of the proposition;

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF FRONTENAC, KANSAS, AS FOLLOWS:

Section 1. A general purpose retailers' sales tax in the amount of three-quarters of one percent (0.75%) is hereby levied in the City in accordance with K.S.A. 12-187 *et seq*. Such sales tax shall take effect on July 1, 2026, or the earliest date thereafter that the Kansas Department of Revenue can begin collecting such tax.

Section 2. Except as may 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 general purpose 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 take effect from and after its passage by the City Council, approval by the Mayor and publication once in the official City newspaper. The City Clerk is hereby directed to deliver to the State Director of Taxation a certified copy of this ordinance, an affidavit of publication of this ordinance, and a copy of the canvass of votes at such election prepared by the Crawford County Election Officer.

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PASSED by the Governing Body of the City and approved by the Mayor on March 11, 2026.

CITY OF FRONTENAC, KANSAS

(SEAL)

Steve Morrison, Mayor

ATTEST:

Jayme Mjelde, City Clerk

CERTIFICATE

I, Jayme Mjelde, City Clerk of the City of Frontenac, Kansas (the "City"), certify that the above is a true and correct copy of Ordinance No. 2026-03 of the City, passed by the City Council on March 11, 2026, as the same appears of record in my office, and that Ordinance No. 2026-03 has not been modified, amended or repealed and is in full force and effect as of this date.

DATED: 3/11/2026.

Jayme Mjelde, City Clerk