(Published in the Topeka Metro News January 11, 2021 and January 18, 2021)

CHARTER ORDINANCE NO. 120

A CHARTER ORDINANCE introduced by City Manager Brent Trout, amending City of Topeka Charter Ordinance No. 69 § 2 (TMC A15-16), § 4 (TMC A15-18), § 6 (TMC A15-20) and Charter Ordinance No. 116, § 1 (TMC A15-17).

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TOPEKA, KANSAS, THAT:

Section 1. That section A15-16, Definitions, of the Code of the City of Topeka, Kansas, is hereby amended to read as follows.

Definitions.

As used in this ordinance [division] TMC, Article XV, Division 2 (Transient Guest Tax), the following words and phrases shall have the meanings respectively ascribed to them herein:

(a) “Person” means an individual, firm, partnership, corporation, joint venture or other association of persons.

(b) “Hotel,” “motel” or “tourist court” means any structure or building which contains rooms furnished for the purposes of providing lodging, which may or may not also provide meals, entertainment or various other personal services to transient guests, and which is kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation by transient or permanent guests and having more than eight two bedrooms furnished for the accommodation of such guests.

(c) “Transient guest” means a person who occupies a room in a hotel, motel or tourist court for not more than 28 consecutive days.
(d) “Business” means any person engaged in the business of renting, leasing or letting living quarters, sleeping accommodations, rooms or a part thereof in connection with any motel, hotel, or tourist court.

(e) “Accommodations broker” means any business which maintains an inventory of two or more rooms in one or more locations which are offered for pay to a person or persons for not more than 28 consecutive days.

Section 2. That section A15-17, Levied - Amount, of the Code of the City of Topeka, Kansas, is amended to read as follows:

Levied – Amount.

(a) Beginning with the effective date of this Charter Ordinance as provided in section 3 herein, Effective November 14, 2015 and continuing through December 31, 2027, a transient guest tax of seven percent shall be levied in the City of Topeka, Kansas, upon the gross rental receipts derived from or paid directly or through an accommodations broker by transient guests for lodging or sleeping accommodations, exclusive of charges for incidental services or facilities, in any hotel, motel, or tourist court.

(b) Effective January 1, 2028, and continuing through December 31, 2032, a transient guest tax of six percent shall be levied in the City of Topeka, Kansas, upon the gross rental receipts derived from or paid directly or through an accommodations broker by transient guests for lodging or sleeping accommodations, exclusive of charges for incidental services or facilities, in any hotel, motel, or tourist court.

(c) Effective January 1, 2033, a transient guest tax of five percent shall be levied in the City of Topeka, Kansas, upon the gross rental receipts derived from or paid...
directly or through an accommodations broker by transient guests for lodging or sleeping accommodations, exclusive of charges for incidental services or facilities, in any hotel, motel, or tourist court.

Section 3. That section A15-18, Basis of tax, of the Code of the City of Topeka, Kansas, is amended to read as follows:

Basis of tax.

The transient guest tax levied pursuant to this ordinance [division] section A15-17 shall be based upon the gross rental receipts collected by any business or accommodations broker.

Section 4. That section A15-20, When tax due and payable-Reporting and recordkeeping requirements, of the Code of the City of Topeka, Kansas, is amended to read as follows:

When tax due and payable-Reporting and recordkeeping requirements.

The tax levied and collected pursuant to section 3 of this ordinance [section A15-17] shall become due and payable by the business monthly, on or before the last 25th day of the month immediately succeeding the month in which it is collected, with the first payment due and payable on or before the last day of January, 1987, subject to the conditions and provisions of section 13 herein [not set out in this division] 25th day of the month specified in the ordinance levying the tax, but any person filing an annual or quarterly return under the Kansas Retailer’s Sales Tax Act, as prescribed in K.S.A. 79-3607, and amendments thereto, may shall, with the approval of the secretary of revenue and upon such conditions as the secretary of revenue may prescribe, pay the tax required by this ordinance [division] section A15-17 on the same basis and at the same
time he or she pays said the retailer's sales tax. Each business shall make a true report to the department of revenue, on a form prescribed by the secretary of revenue, providing such information as may be necessary to determine the amounts to which any such tax shall apply for all gross rental receipts for the applicable month or months, which report shall be accompanied by the tax disclosed thereby. Records of gross rental receipts shall be kept separate and apart from the records of other retail sales made by a business in order to facilitate the examination of books and records as provided herein.

Section 5. This Ordinance shall be published once each week for two (2) consecutive weeks in the official City newspaper.

Section 6. This Charter Ordinance shall take effect sixty-one (61) days after final publication unless a sufficient petition for a referendum is filed and a referendum held on this Charter Ordinance as provided in Article 12, Section 5, Subdivision (c)(3), of the Kansas Constitution, in which case this Charter Ordinance shall become effective if approved by a majority of the electors voting therein.

Section 7. Upon the effective date of this Charter Ordinance, this Charter Ordinance shall be recorded by the City Clerk in a book maintained for such purposes with a statement of the manner of adoption and a certified copy shall be filed with the Secretary of State of the State of Kansas.

Section 8. That original Charter Ordinance No. 69 § 2 (TMC A15-16), § 4 (TMC A15-18), § 6 (TMC A15-20) and Charter Ordinance No. 116, § 1 (TMC A15-17) are hereby specifically repealed.
PASSED AND APPROVED by the Governing Body on January 5, 2021.

CITY OF TOPEKA, KANSAS

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Michelle De La Isla, Mayor

ATTEST:

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Brenda Younger, City Clerk
STATEMENT OF MANNER OF ADOPTION OF FOREGOING

The foregoing Charter Ordinance No. 120 was passed on the 5th day of January, 2021, as shown by the minutes, Book 2021, Page 5, by a vote of 10 for and 0 against, being not less than two-thirds (2/3) of the members-elect of the governing body, published in the Topeka Metro News, the official city newspaper, on the 11th day of January, 2021, and on the 18th day of January, 2021, being once each week for two (2) consecutive weeks, and there being no petition demanding a referendum filed with the City Clerk within sixty (60) days after the final publication, said Charter Ordinance took effect on the 20th day of March, 2021.

Brenda Younger, City Clerk

CERTIFICATE

CITY OF TOPEKA )
COUNTY OF SHAWNEE ) ss:
STATE OF KANSAS )

I, Brenda Younger, City Clerk of the City of Topeka, County of Shawnee, State of Kansas, do hereby certify that the above and foregoing, consisting of 6 typewritten pages, including the page upon which this Certificate is written, is a full true and correct copy of Charter Ordinance No. 120 of the said City of Topeka, that all acts and things required by Article 12, Section 5 of the Constitution of the State of Kansas were done and performed in the manner and within the time prescribed and that said Ordinance became effective on the 20th day of March, 2021.

Brenda Younger, City Clerk