

**CHARTER RESOLUTION NO. 2026-CR1**

**A CHARTER RESOLUTION FOR LEAVENWORTH COUNTY, KANSAS  
ESTABLISHING A TRANSIENT GUEST TAX PURSUANT TO K.S.A. 12-1696  
THROUGH K.S.A. 12-16,101, INCLUSIVE, AND SUBSTITUTING LANGUAGE  
ONLY FOR K.S.A. 12-1697(a) AND K.S.A. 12-16,101, PURSUANT TO K.S.A. 19-  
101, et seq.**

WHEREAS, K.S.A. 12-1696 through K.S.A. 12-16,101 authorize cities and counties to levy a transient guest tax to fund tourism and convention activities; and

WHEREAS, K.S.A. 19-101 et seq. authorizes counties to exempt themselves from statutes that do not apply uniformly to all counties and to adopt substitute provisions by charter resolution; and

WHEREAS, K.S.A. 12-1696 through K.S.A. 12-16,101 et seq. are not uniformly applicable to all counties within the state of Kansas; and

WHEREAS, Leavenworth County desires to establish a transient guest tax of six percent (6%) and retain discretion to allocate the proceeds toward tourism and economic development activities without creating a convention and tourism committee.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEAVENWORTH COUNTY, KANSAS, SITTING IN REGLAUAR SESSION THAT THE FOLLOWING CHARTER RESOLUTION BE ADOPTED.

SECTION 1. The Board of County Commissioners of Leavenworth County, Kansas, hereby establishes a transient guest tax for tourism and conventions by the power vested in K.S.A. 12- 1696 to 12-16,101 and to it provide substitute language specific only to K.S.A. 12-1697(a) and 12- 16,101, pursuant to its authority under K.S.A. 19-101, et seq.

SECTION 2. The Board of County Commissioners of Leavenworth County, Kansas, hereby elects to exempt itself and make inapplicable to it the provisions of K.S.A. 12-16,101, relating to the establishment of a convention and tourism committee, its composition, the appointment of members, the length of members' terms, and the authority to contract.

SECTION 3. The Board of County Commissioners of Leavenworth County, Kansas, hereby elects to exempt itself and make inapplicable to it the provisions of paragraph (a) of K.S.A. 12- 1697, relating to the levy of a transient guest tax, to the maximum rate thereof, and to the purposes for which such transient guest tax monies may be spent.

SECTION 4. In order to provide revenues to promote tourism, conventions, and economic development related to tourism, Board of County Commissioners of Leavenworth County, Kansas, hereby levies a transient guest tax at the rate of six percent (6%) upon the gross receipts derived from or paid directly or through an accommodations broker by transient guests for sleeping accommodations, exclusive of charges for incidental services or facilities, in any hotel, motel or tourist court, in the unincorporated area of Leavenworth County and also that collected within the corporate limits of any city in Leavenworth County where a transient guest tax is not now being levied and collected.

SECTION 5. The tax levied and collected pursuant to Section 1 of this Resolution shall become due and payable in the manner prescribed by K.S.A. 12-1698, and amendments thereto, except that all taxes remaining after the deduction for the expenses of the Department of Revenue in administration and enforcement for the collection shall be remitted to the Leavenworth County Treasurer and shall be credited to a separate revenue account for transient guest taxes as established by Leavenworth County and shall only be expended out of said fund as hereinafter provided.

SECTION 6. Pursuant to this resolution the Board of County Commissioners of Leavenworth County shall be authorized to make expenditures from the separate revenue account for transient guest taxes as is deemed appropriate to promote Leavenworth County's tourism, economic development activities, related administrative, promotional, and operational expenses, contracts with external agencies to implement tourism, promotion, or economic development programs and for offsetting General Fund expenditures related to tourism and economic development. No advisory committee shall be required. The Board may designate staff or contract entities to administer programs and make recommendations.

SECTION 7. This resolution shall be published once each week for two consecutive weeks in the official county newspaper.

SECTION 8. This is a charter resolution and shall take effect sixty-one (61) days after final publication unless a sufficient petition for referendum is filed and a referendum held on the resolution as provided by K.S.A. 19-101(b), in which case the resolution shall become effective if approved by a majority of the electors voting thereon.

The County Clerk shall transmit a certified copy of this Resolution to the Kansas Department of Revenue not less than 30 days prior to the effective date.

ADOPTED this 28<sup>th</sup> day of January, 2026

  
Mike Stieben, Chairman

ATTEST:

Fran Keppler

Fran Keppler, Leavenworth County Clerk



Jeff Culbertson, Member

NO - Vanessa Reid

Vanessa Reid, Member

Willie Dove, Member

Mike Smith

Mike Smith, Member