



# City of Kansas City, Missouri

## Docket Memo

Ordinance/Resolution #

Submitted Department/Preparer: Mayor/Council's Office

Docket memos are required on all ordinances initiated by a Department Director. More information can be found in [Administrative Regulation \(AR\) 4-1](#).

### Executive Summary

Amending Chapter 68, Article VI, Code of Ordinances, by repealing Section 68-393 entitled "Refunds" and enacting in lieu thereof a new section of like number and subject matter; and repealing Earnings and Profits Tax Regulations Sections 1.381 through 1.402 and approving in lieu thereof new Earnings and Profits Regulations Sections 1.381 through 1.402 related to the same subject matter

### Discussion

This ordinance revises the codified refund provision related to earnings tax effective beginning with the 2022 tax year and also provides for the adoption of related earnings tax regulations to reflect the change in the Code provision. The revised provision allows taxpayers to file a proper claim for refund as prescribed by the Commissioner of Revenue so long as that claim is filed by the federal tax deadline for the tax year.

### Fiscal Impact

1. Is this legislation included in the adopted budget?  Yes  No
2. What is the funding source?  
1000-211600 and 1000-452112 – earnings tax refund reserve
3. How does the legislation affect the current fiscal year?  
No effect – sufficient funds exist to satisfy expected claims for refunds.
4. Does the legislation have fiscal impact in future fiscal years? Please notate the difference between one-time and recurring costs.  
Yes, this changes the requirements for tax year 2022 and all future years. Additional funds may need to be allocated in future fiscal years to cover estimated refund claims.
5. Does the legislation generate revenue, leverage outside funding, or deliver a return on investment?  
No.



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### Office of Management and Budget Review

(OMB Staff will complete this section.)

- 1. This legislation is supported by the general fund.  Yes  No
- 2. This fund has a structural imbalance.  Yes  No

### Additional Discussion (if needed)

Click or tap here to enter text.

### Citywide Business Plan (CWBP) Impact

View the [FY23 Citywide Business Plan](#)

Which CWBP goal is most impacted by this legislation?

Finance and Governance (Press tab after selecting.)

Which objectives are impacted by this legislation (select all that apply):

- Reform the City's economic incentives to meet the policy objectives of the City Council
- Ensure the resiliency of City government
- Engage in workforce planning including employee recruitment, development, retention, and engagement
- Ensure a responsive, representative, engaged, and transparent City government
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### Prior Legislation

Ordinance 220164 changed the refund process to align with RSMo 139.031.

### Service Level Impacts

N/A

### Other Impacts



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## Docket Memo

1. What will be the potential health impacts to any affected groups?

Click or tap here to enter text.

2. How have those groups been engaged and involved in the development of this ordinance?

N/A

3. How does this legislation contribute to a sustainable Kansas City?

The proposed legislation supports the sustainability of the Earnings Tax.

4. Does the ordinance/resolution include Civil Rights antidiscrimination requirements in compliance with the Code of Ordinances (Chapter 38, titled "Civil Rights")?

NA

5. Has the ordinance/resolution been submitted for review of economic equity & inclusion requirements in compliance with the Code of Ordinances (Chapter 3, titled "Contracts and Leases")?

NA