

**CHAPTER 26**

**TAXATION**

**Sec. 26-1. Sales tax imposed.**

There is hereby imposed a retailers' sales tax of one-half of one percent in the city, (Ord. No. 811, § 1, 4-16-79)

**State law reference**--Local sales taxes, K.S.A. 12-187 et seq.

**Sec. 26-2. Additional sales tax.**

There hereby is implemented an additional retailer's sales tax of one-half of one percent in the City of Merriam, Kansas. (Ord. No. 951, § 1, 11-21-83)