

RESOLUTION NO. ____

**A RESOLUTION INTRODUCED BY CITY MANAGER STEPHEN WADE
DETERMINING THE ADVISABILITY OF A SALES TAX EXEMPTION IN
CONNECTION WITH THE ISSUANCE BY THE CITY OF TOPEKA, KANSAS OF
ITS HEALTH CARE FACILITIES REVENUE BONDS (BREWSTER PLACE),
SERIES 2022A AND SERIES 2022B, FOR THE PURPOSE OF FINANCING
IMPROVEMENTS TO HEALTH CARE AND RETIREMENT FACILITIES
OWNED AND OPERATED BY THE CONGREGATIONAL HOME**

WHEREAS, pursuant to the provisions of the Kansas Economic Development Revenue Bond Act, as amended and codified in K.S.A. 12-1740 *et seq.* (the "Act"), and Ordinance No. 20389 passed by the Governing Body of the City of Topeka, Kansas (the "City"), the City has previously authorized and issued its Health Care Facilities Revenue Bonds (Brewster Place), Series 2022A and Series 2022B (jointly, the "Bonds"), for the benefit of The Congregational Home, a Kansas nonprofit corporation (the "Corporation"), for the purposes of providing funds to finance the purchase, construction, extension and improvement of projects authorized under the Act (the "Project"), and to refinance certain prior projects and refund and redeem prior revenue bonds; and

WHEREAS, the Corporation has now requested that, pursuant to the provisions of K.S.A. 79-3601 *et seq.* (the "Sales Tax Act"), sales of tangible personal property or services purchased in connection with the Project and financed with proceeds of the Bonds be exempt from the tax imposed by the Sales Tax Act (the "Sales Tax Exemption"); and

WHEREAS, the Governing Body finds it necessary and desirable to authorize the Sales Tax Exemption and the related application to the State Department of Revenue.

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

Section 1. **Sales Tax Exemption.** The Governing Body hereby determines that pursuant to the provisions of the Sales Tax Act, particularly K.S.A. 79-3606(b) and (d) and other applicable laws, sales of tangible personal property or services purchased in connection with the Project and financed with proceeds of the Bonds are entitled to the Sales Tax Exemption referenced above. The City Manager, the Interim Director of Financial Services, and Gilmore & Bell, P.C., as the City's bond counsel, are each authorized to cooperate with the Corporation in filing an application for a Sales Tax Exemption certificate with the Kansas Department of Revenue, and to execute the necessary documents for such application.

Section 2. **Effective Date.** This resolution shall become effective upon adoption by the Governing Body.

ADOPTED by the governing body of the City of Topeka, Kansas on December 20, 2022.

[SEAL]

Mayor

Attest:

Clerk