

Sales Tax Audit Committee

Monday March 4th, 2019

4:00 p.m.

City Manager's Conference Room

City Hall – 4th Floor

A G E N D A

1. Approve minutes from December 17, 2018 meeting
2. Elect Chair and Vice Chair
3. Review By-Laws
4. Review and approve the revised 2016 and 2017 Annual Reports
5. Establish meeting schedule

April 8th (Review 1st quarter results)

July 8th (Review 2nd quarter results, 2018 annual report, 2020 budget)

October 14th (Review 3rd quarter results)

January 13th (Review 4th quarter results)

6. Adjourn

City of Lawrence, Kansas

Sales Tax Audit Committee

Bylaws

Article I

Purpose

- Section 1. The purpose of the Sales Tax Audit Committee (Board) is to review the revenues and expenditures of the special sales taxes approved by the voters of the City of Lawrence, Kansas on November 4, 2008 and November 7, 2017, to verify that the approved City retailers sales tax revenue is being used properly and in accordance with the purposes for which said City retailers' sales taxes were authorized.

Article II

Membership

- Section 1. The Board shall be composed of five **(5)** voting Members.
- Section 2. The Mayor shall, with the consent of the Governing Body, appoint Members to the Board.
- Section 3. Board Members shall be residents of the City of Lawrence or own a business within the City.
- Section 4. Other than the provisions set forth in Section 5, *infra*, governing initial terms, each Board Member shall serve a three-year term. A Board Member, appointed to fill an unexpired term, shall complete that unexpired term.
- Section 5. In order to stagger the expiration of terms, the initial terms for the following Members shall be as follows: two members shall serve an initial three-year term, two members shall serve an initial two-year term, and one member shall serve an initial one-year term. After the expiration of those initial terms, then each succeeding term shall be three years in accordance with Section 4, *supra*.
- Section 6. Each Member shall serve no more than two successive full terms. Completion of an unexpired term shall not count toward the term limit.

Article III

Officers and Staff Liaison

- Section 1. The elected officers of the Board shall be:
- a. Chair
 - b. Vice-chair
- Section 2. Terms of elected officers shall be one year commencing the date of the election and continuing until the succeeding year's election.
- Section 3. The Board shall elect officers at the first regularly scheduled meeting of each year.
- Section 4. In the event that the office of Chair becomes vacant, the Vice-chair shall succeed to that office for the unexpired term. In the event that the office of Vice-Chair becomes vacant, the Board shall, at the next regular meeting, elect a member to succeed to that office for the unexpired term.
- Section 5. The duties of elected officers shall be:
- a. Chair
 - (i) Shall preside at all Board meetings; and
 - (ii) Shall represent the Board, as necessary, at all City meetings.
 - b. Vice-chair
 - (i) Shall preside at Board meetings in the absence of the Chair; and
 - (ii) Shall represent the Board in the absence of the Chair, as necessary, at all City meetings.
- Section 6. The City Manager, or his or her designee, shall serve as staff liaison between the City and the Board. The staff liaison shall, in consultation with the Chair, prepare the agenda and order of business for each regular meeting. The staff liaison shall be responsible for recording the minutes of regular and special meetings of the Board. The staff liaison shall also keep the Board informed of all communications.

Article IV
Vacancies and Appointment Procedures

Section 1. Upon the vacancy of a position on the Board, the staff liaison shall notify the City Manager of the vacancy. The City Manager shall request that the Mayor appoint a replacement.

Section 2. Upon being notified by the City Manager of a vacancy of a position on the Board, the Mayor shall endeavor to nominate a replacement as soon as may be practicable.

Article V

Attendance

Section 1. Board Members are expected to attend all regular and special meetings of the Board. Without the attendance of its Members, the Board cannot conduct its business.

Section 2. A Board Member having two (2) or more unexcused absences or three (3) or more absences for any reason during one (1) calendar year shall be deemed by the Board to have involuntarily resigned his or her position. Failing to notify the Chair of an absence at least 24 hours prior to a scheduled meeting shall count as an unexcused absence. Attendance will be reviewed regularly to ensure compliance.

Article VI

Conduct

Section 1. Board Members are subject to all rules and regulations as established by the State of Kansas, City of Lawrence, and other governmental jurisdictions and agencies having legal authority to regulate public officials' behavior and conduct.

Section 2. No Board Member may use his or her office in public representations unless authorized to do so by a simple majority vote of the Board.

Article VII

Meetings

Section 1. The Board shall meet regularly at a date, time, and place as determined by a simple majority vote of the Members. The date, time, or place may be changed by a simple majority vote of the Members so long as ten days' notice is given to all Board Members. If circumstances warrant it, the Chair may cancel or postpone a regular or special meeting of the Board and, if necessary, set a new date, time, and place for the meeting.

Section 2. Notice of regular meetings and agendas, if prepared, for regular meetings shall be transmitted to all Board Members at least one week prior to the

meeting. Notice, agendas, minutes, and other materials may be delivered electronically.

- Section 3. The Chair may call a special meeting of the Board, provided that at least three full days' notice is given to all Board Members and to the media and the public *via* posting notice of the special meeting on the City website or via other means as available and as deemed appropriate by the Chair.

Article VIII

Quorum

- Section 1. **Three (3)** Members of the Board shall constitute a quorum. There must be a quorum present (in person or by teleconference) before the Board may conduct any official business. Informal consideration and discussions may occur in the absence of a quorum.

Article IX

Open Meetings and Open Records

- Section 1. All regular and special meetings of the Board shall be held in compliance with the Kansas Open Public Meetings Act of 1972, codified as amended at K.S.A. 75-4316 *et seq.* All records of the Board shall be subject to the provisions of the Kansas Open Records Act of 1984, codified as amended at K.S.A. 45-205 *et seq.*

Article X

Bylaws

- Section 1. The purpose of these bylaws is to establish rules governing the internal organization of the Board and its operational procedures.
- Section 2. These bylaws may be amended at any time by a simple majority vote of all current Members of the Board.
- Section 3. Amendment to these bylaws may be initiated at any time, but a proposed amendment must be placed on the agenda prior to a regular meeting before it may be considered by the Board.
- Section 4. Amendment to these bylaws shall take effect immediately after adoption unless otherwise stipulated in the amendment.