

BILL NO. 21-41

ORDINANCE NO. 21-41

AN ORDINANCE OF THE CITY OF JACKSON, MISSOURI, IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE EQUAL TO THE TOTAL SALES TAX IN EFFECT FOR THE PRIVILEGE OF STORING, USING, OR CONSUMING WITHIN THE CITY ANY ARTICLE OF TANGIBLE PERSONAL PROPERTY PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761, RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED, OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED, OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE SPECIAL ELECTION CALLED AND TO BE HELD IN THE CITY OF JACKSON, MISSOURI, ON TUESDAY, NOVEMBER 2, 2021.

WHEREAS, the City has imposed total local sales taxes, as defined in Section 32.085, RSMo, at the total rate of two and one-half percent (2.5%); and

WHEREAS, the City is authorized under Section 144.757, RSMo, to impose a local use tax at a rate equal to the rate of the total local sales taxes in effect in the City; and

WHEREAS, the proposed City use tax cannot become effective until approved by the voters at a municipal election.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF JACKSON, MISSOURI, AS FOLLOWS:

Section 1. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761, RSMo, a use tax for general revenue purposes is imposed for the privilege of storing, using, or consuming within the City any article of tangible personal property. This tax does not apply with respect to the storage, use, or consumption of any article of tangible personal property purchased, produced, or manufactured outside this state until the transportation of the article has finally come to rest within this City or until the article has become commingled with the general mass of property of this City.

Section 2. The rate of the tax shall be equal to the total local sales tax in effect. If any City sales tax is repealed or the rate thereof is reduced or raised by voter approval, the City use tax rate also shall be deemed to the same extent to be repealed, reduced, or raised by the same action repealing, reducing, or raising the City sales tax.

Section 3. This tax shall be submitted to the qualified voters of the City of Jackson, Missouri, for their approval, as required by the provisions of Section 144.757, RSMo, at the

FILED

AUG 9 2021

Kara Clark Summers

Special Election hereby called and to be held in the City on Tuesday, the 2nd day of November, 2021. The ballot of submission shall contain substantially the following language:

Shall the City of Jackson, Missouri, impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?

[] YES [] NO

If you are in favor of the question, place an "X" in the box opposite "YES."

If you are opposed to the question, place an "X" in the box opposite "NO."

Section 4. Within ten (10) days after the approval of this proposition by the qualified voters of the City of Jackson, Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri, by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

Section 5. This ordinance shall be in full force and effect from and after the date of its passage and approval.

FIRST READING: August 2, 2021.

SECOND READING: August 2, 2021.

PASSED AND APPROVED this 2nd day of August, 2021, by a vote of 8 ayes, 0 nays, 0 abstentions and 0 absent.

(SEAL)



CITY OF JACKSON, MISSOURI

BY: _____

[Handwritten Signature]
Mayor

ATTEST:

[Handwritten Signature]

City Clerk

FILED

AUG 9 2021

Kara Clark Summers
County Clerk, Cape Girardeau County

NOTICE OF ELECTION
CITY OF JACKSON, MISSOURI

Notice is hereby given to the qualified voters of the City of Jackson, Missouri, that the Board of Aldermen of the City of Jackson has called an election to be held in the City of Jackson on Tuesday, November 2, 2021, commencing at 6:00 a.m. and closing at 7:00 p.m., on the question contained in the following sample ballot:

OFFICIAL BALLOT

SPECIAL ELECTION

CITY OF JACKSON, MISSOURI

November 2, 2021

QUESTION

Shall the City of Jackson, Missouri, impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?

[] YES

[] NO

INSTRUCTIONS TO VOTERS: If you are in favor of the question, place an "X" in the box opposite "YES." If you are opposed to the question, place an "X" in the box opposite "NO."

The election will be held at the following polling places in the City:

PRECINCT

POLLING PLACE

Dated this _____ day of _____, 2021.

Kara Clark-Summers, Clerk of the County Commission

FILED

AUG 9 2021

Kara Clark Summers
County Clerk, Cape Girardeau County