

AN ORDINANCE CALLING A SPECIAL ELECTION IN THE CITY OF CAMERON, CLINTON, DeKALB AND CALDWELL COUNTIES, MISSOURI ON THE QUESTION OF WHETHER THE CITY SHALL IMPOSE A LOCAL USE TAX ON OUT-OF-STATE PURCHASES AT A RATE EQUAL TO THE RATE OF THE LOCAL SALES TAXES IN EFFECT IN THE CITY

WHEREAS, the City of Cameron, Clinton and DeKalb Counties, Missouri (the “City”), with voter approval, currently levies local sales taxes, as defined in Section 32.085 RSMo, as follows:

- One percent (1%) General City Sales Tax
- One half of 1 percent (.50%) Transportation Sales Tax
- Three eighths of 1 percent (.375%) Capital Improvements Sales Tax
- One quarter of 1 percent (.25%) Storm Water Tax
- One quarter of 1 percent (.25%) Fire Protection Tax
- One eighth of 1 percent (.125%) Local Parks Sales Tax

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

WHEREAS, a local use tax requires the same tax rate to be charged on purchases made from businesses located outside Missouri as charged by businesses located in the City, eliminating an inequity between in-state and out-of-state businesses that provides a competitive advantage for out-of-state businesses; and

WHEREAS, as provided by Section 144.757 RSMo, a use tax return is not required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars (\$2,000.00) in any calendar year; and

WHEREAS, a local use tax cannot become effective until approved by the qualified voters of the City at a municipal, county or state general, primary or special election; and

WHEREAS, the City Council desires to submit the question of whether the City shall impose a local use tax to the qualified voters of the City at the Special Election on August 8, 2017.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CAMERON, CLINTON AND DEKALB COUNTIES, 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 the state of Missouri until the transportation of the article has finally come to rest within the City or until the article has become commingled with the general mass of property of the City.

Section 2. The rate of the tax shall be Two and one half percent (2.5%). If any local sales tax of the City is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate of the City shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the local sales tax.

Section 3. The question of whether to impose a local use tax in the City shall be submitted to the qualified voters of the City for their approval at the Special election hereby called and to be held in the City on August 8, 2017. The ballot of submission shall contain the following language:

In attempt to eliminate the un-fair advantage enjoyed by out-of state vendors over local vendors, shall the City of Cameron, Clinton and DeKalb Counties, Missouri impose a local use tax at the same rate as the total sales tax rate, currently, two and one-half percent (2.5%), 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? Use tax shall not be required to be paid by persons whose purchases from out-of-state vendors do not exceed in total more than two thousand dollars (\$2,000.00) in any calendar year.

- 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. That the City Clerk is hereby directed to give notice to the County Clerks of Clinton and DeKalb Counties, Missouri of the calling of the election as required by Chapter 115 RSMo and to give such other notice to the public as is required by law. The language of the ballot submission shall be as set forth in this Ordinance. The City Clerk is directed to perform such other tasks as may be necessary and required by law to place this proposal on the ballot at the Special election to be held on August 8, 2017.

Section 5. If the ballots are submitted on August 8, 2017, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the local use tax shall become effective on the first day of the calendar quarter which begins at least forty-five (45) days after the Director of Revenue of the State of Missouri receives notice of adoption of the local use tax.

Section 6. Within ten (10) days following approval by the qualified voters of the City of the local use tax proposal, the City Clerk shall forward to the Director of Revenue of the State of Missouri, by registered or certified mail, a certified copy of this Ordinance together with certifications of the election returns, accompanied by a map of the City clearly showing the boundaries thereof.

Section 7. This ordinance shall become effective from and after its passage.

Passed and approved on first reading this 6th day of March 2017.

Passed and approved on second reading this 20th day of March 2017.

Passed and approved on third and final reading this 20th day of March 2017.

Mayor Jerri Ann Eddins

ATTEST:

City Clerk/Finance Clerk