

AN ORDINANCE DECLARING AND ACCEPTING THE RESULTS OF AN ELECTION HELD IN THE CITY OF BLUE SPRINGS, MISSOURI ON APRIL 6, 2021, TO CONTINUE A SALES TAX IN THE AMOUNT OF ONE-HALF OF ONE PERCENT FOR THE PURPOSE OF PROVIDING FUNDING FOR LOCAL PARKS

WHEREAS, on April 6, 2021, the voters of the City of Blue Springs, Missouri, were presented with the opportunity to cast ballots on whether or not to permanently continue a sales tax in the amount of one-half of one percent for the purpose of providing funding for local parks; and

WHEREAS, the Jackson County Election Board has now certified to the City Clerk and the City Council the results of said election as required by law for said election; and

WHEREAS, it is appropriate, proper and desired for the City Council to declare and accept such certified results of said election.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, AS FOLLOWS:

Section 1. The City Council hereby finds and declares that:

- (1) the election heretofore referred has been held in all respects as required by the Constitution and the laws of the State of Missouri at designated voting places;
- (2) that notice of the election was provided according to law and proof of such notice in the form of affidavits of publication is on file with the City Clerk;
- (3) that the official ballot used for this election issue is on file with the City Clerk and the Jackson County Election Board and complies with the Constitution and laws of the State of Missouri and the Charter of the City of Blue Springs;
- (4) that all qualified electors of the City of Blue Springs, and no others, were permitted to vote; and
- (5) that the results of said election are found and declared to be as follows:

CITY OF BLUE SPRINGS QUESTION

Shall the City of Blue Springs, Missouri, continue to impose a sales tax of one-half of one percent (1/2 of 1%), currently scheduled to expire on September 30, 2022, for the purpose of providing funds for local parks for the City? This measure does not increase the existing sales tax.

The City intends to use this sales tax to fund projects in the City's Parks, Recreation and Open Space Master Plan, including renovations and improvements to existing parks, trails, facilities, development of neighborhood and community parks, and aquatics.

YES: 3174

NO: 783

Section 2. That it is hereby declared and accepted that Question passed as it received the necessary majority for passage as required under the Constitution and laws of the State of Missouri and the Charter of the City of Blue Springs.

Section 3. That attached hereto and incorporated by reference as Exhibit "A" is a full, true and correct copy of the certification of votes cast at said election received from the Jackson County Board of Election Commissioners, Jackson County, Missouri, that said certification of votes is the final and last certification of votes for said election, and that said certification of votes constitutes the official returns of the election pursuant to Section 115.507(2) of the Comprehensive Election Act, Revised Statutes of Missouri, as amended.

Section 4. This Ordinance shall be in full force and effect immediately upon its passage and approval.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs this 19th day of April 2021.

CITY OF BLUE SPRINGS



Carson Ross, Mayor

ATTEST:



Sheryl Morgan, City Clerk

1st reading: April 19, 2021

2nd reading: April 19, 2021

**OFFICIAL
CERTIFICATION
SPECIAL ELECTION
CITY OF BLUE SPRINGS
STATE OF MISSOURI
County of Jackson**



Tuesday, April 6, 2021

**Jackson County Board of Election Commissioners
215 N. Liberty, P.O. Box 296
Independence, Missouri 64051**

Michael K. Whitehead
Chairman

Vernon E. Scoville, III
Secretary

Colleen M. Scott
Member

Henry R. Carner
Member

Tammy L. Brown
Director

12 Apr 2021 09:54:42 AM

JACKSON COUNTY, MISSOURI
 GENERAL MUNICIPAL ELECTION
 APRIL 6, 2021
 SOVC Report

CITY OF BLUE SPRINGS QUESTION	RV	BC	%	RV	TV	YES	NO
Jurisdiction Wide							
PR51, 53, 54, 55, 56, 57							
Normal	2279	223	9.78%	1247	121	89 73.55%	32 26.45%
Absentee	2279	-	-	1247	0	0 -	0 -
Provisional	2279	-	-	1247	0	0 -	0 -
PR52, VB 01, 12							
Normal	1991	150	7.53%	1428	109	90 82.57%	19 17.43%
Absentee	1991	-	-	1428	0	0 -	0 -
Provisional	1991	-	-	1428	0	0 -	0 -
SN03, 19, 25							
Normal	1883	211	11.21%	1437	176	149 84.66%	27 15.34%
Absentee	1883	-	-	1437	0	0 -	0 -
Provisional	1883	-	-	1437	0	0 -	0 -
SN07, 09, 11							
Normal	3663	416	11.36%	3342	392	326 83.16%	66 16.84%
Absentee	3663	-	-	3342	0	0 -	0 -
Provisional	3663	-	-	3342	0	0 -	0 -
SN08							
Normal	2070	256	12.37%	2043	255	207 81.18%	48 18.82%
Absentee	2070	-	-	2043	0	0 -	0 -
Provisional	2070	-	-	2043	0	0 -	0 -
SN10, 12							
Normal	2971	336	11.31%	2970	336	273 81.25%	63 18.75%
Absentee	2971	-	-	2970	0	0 -	0 -
Provisional	2971	-	-	2970	0	0 -	0 -
SN13, 14							
Normal	2545	268	10.53%	2394	242	192 79.34%	50 20.66%
Absentee	2545	-	-	2394	0	0 -	0 -
Provisional	2545	-	-	2394	0	0 -	0 -
SN15, 16, 23							
Normal	3001	256	8.53%	2976	254	192 75.59%	62 24.41%
Absentee	3001	-	-	2976	0	0 -	0 -
Provisional	3001	-	-	2976	0	0 -	0 -
SN17							
Normal	1084	86	7.93%	1080	86	75 87.21%	11 12.79%
Absentee	1084	-	-	1080	0	0 -	0 -
Provisional	1084	-	-	1080	0	0 -	0 -
SN18							
Normal	1525	167	10.95%	1518	167	143 85.63%	24 14.37%
Absentee	1525	-	-	1518	0	0 -	0 -
Provisional	1525	-	-	1518	0	0 -	0 -

SN20, 21	Normal	3424	285	8.32%	3354	276	220	79.71%	56	20.29%
	Absentee	3424	-	-	3354	0	0	-	0	-
	Provisional	3424	-	-	3354	0	0	-	0	-
SN22, 24	Normal	2393	208	8.69%	2389	208	167	80.29%	41	19.71%
	Absentee	2393	-	-	2389	0	0	-	0	-
	Provisional	2393	-	-	2389	0	0	-	0	-
SN26, 27	Normal	2667	307	11.51%	2657	299	242	80.94%	57	19.06%
	Absentee	2667	-	-	2657	0	0	-	0	-
	Provisional	2667	-	-	2657	0	0	-	0	-
SN28, 31	Normal	3124	358	11.46%	3121	358	262	73.18%	96	26.82%
	Absentee	3124	-	-	3121	0	0	-	0	-
	Provisional	3124	-	-	3121	0	0	-	0	-
SN29, 33	Normal	2023	181	8.95%	1847	164	134	81.71%	30	18.29%
	Absentee	2023	-	-	1847	0	0	-	0	-
	Provisional	2023	-	-	1847	0	0	-	0	-
SN 30	Normal	1713	140	8.17%	1713	140	105	75.00%	35	25.00%
	Absentee	1713	-	-	1713	0	0	-	0	-
	Provisional	1713	-	-	1713	0	0	-	0	-
SN32	Normal	1298	140	10.79%	1047	112	100	89.29%	12	10.71%
	Absentee	1298	-	-	1047	0	0	-	0	-
	Provisional	1298	-	-	1047	0	0	-	0	-
ABSENTEE	Normal	-	-	-	0	0	0	-	0	-
	Absentee	-	1925	-	0	262	208	79.39%	54	20.61%
	Provisional	-	-	-	0	0	0	-	0	-
Total	Normal	245466	23888	9.73%	36563	3695	2966	80.27%	729	19.73%
	Absentee	245466	1925	0.78%	36563	262	208	79.39%	54	20.61%
	Provisional	245466	1	0.00%	36563	0	0	-	0	-
	Total	245466	25814	10.52%	36563	3957	3174	80.21%	783	19.79%

**NOTICE OF SPECIAL ELECTION
CITY OF BLUE SPRINGS, MISSOURI
TUESDAY, APRIL 6, 2021**

Notice is hereby given to the registered qualified voters of the City of Blue Springs, Missouri, that the City Council of said City has called a Special Election to be held on Tuesday, April 6, 2021. The polls will be open from 6 a.m. until 7 p.m. The official ballot will be substantially in the following form:

**SAMPLE BALLOT
CITY OF BLUE SPRINGS, MISSOURI
SPECIAL ELECTION
TUESDAY, APRIL 6, 2021**

QUESTION

Shall the City of Blue Springs, Missouri, continue to impose a sales tax of one-half of one percent (1/2 of 1%), currently scheduled to expire on September 30, 2022, for the purpose of providing funds for local parks for the City? This measure does not increase the existing sales tax.

The City intends to use this sales tax to fund projects in the City's Parks, Recreation, and Open Space Master Plan, including renovations and improvements to existing parks, trails, facilities, development of neighborhood and community parks, and aquatics.

YES
NO

INSTRUCTIONS TO VOTERS

Using blue or black ink, completely fill in the box next to the candidate or question response of your choice like this:

Fill in the box completely. DO NOT MARK OUTSIDE OF THE BOX. VOTE BOTH SIDES OF BALLOT, IF APPLICABLE.

The following is a list of the polling (voting) locations:

<u>Pct</u>	<u>Name</u>	<u>Address</u>
PRAIRIE TOWNSHIP		
51,53 52	Blue Springs Christian Church Cordill-Mason Elementary	7920 SW State Route 7 4001 SW Christiansen Dr
SNI-A-BAR TOWNSHIP		
7,9,11 8 10,12 13,14 15,16,23 17 18 19,25 20,21 22,24 26,27 28,31 29,33 30 32	Brittany Hill Middle School Sunny Pointe Elementary Lucy Franklin Elementary Blue Springs Assembly Timothy Lutheran North Campus John Nowlin Elementary Valley View High School Chapel Hill Presbyterian Church Harvest Baptist Church of Blue Springs Blue Springs High School Franklin Smith Elementary Moreland Ridge Middle School William Bryant Elementary Daniel Young Elementary Blue Springs South HS Aquatic Center	2701 NW 1st St 3920 SW RD Mize Rd 111 NE Roanoke Dr 2501 E Duncan Rd 425 NW R D Mize Rd 5020 NW Valley View Rd 5000 NW Valley View Rd 3108 SW US Hwy 40 Westbound 901 NW 19th St 2000 NW Ashton Dr 1609 SW Clark Rd 900 SW Bishop Dr 1101 SE Sunnyside School Rd 505 SE Shamrock Ln 1300 SE Adams Dairy Pkwy
VAN BUREN TOWNSHIP		
1	Cordill-Mason Elementary	4001 SW Christiansen Dr

(Only those who live within the City of Blue Springs may vote in this city election.)

IN WITNESS WHEREOF, the Jackson County Board of Election Commissioners has caused its name to be hereunto signed and the official seal affixed this 19th day of January, 2021.

**JACKSON COUNTY BOARD
OF ELECTION COMMISSIONERS**

Tammy L. Brown, Director

**Michael K. Whitehead, Chairman
Vernon E. Scoville, III, Secretary
Colleen M. Scott, Member
Henry R. Carner, Member**

Attest:

Vernon E. Scoville, III, Secretary

NOTICE OF ACCESSIBILITY

FURTHER NOTICE IS GIVEN that, where a regular polling place has limited accessibility, a disabled or elderly voter may be provided an alternative means of casting his or her ballot. Such means may include reassignment to an accessible polling place, curbside voting, assisted voting or voting by absentee ballot. A voter may apply for an absentee ballot in person or by mail, or may have a relative or guardian apply in person on his or her behalf. If an absentee voter is disabled or incapacitated, the notary requirement is waived. In addition, voters requiring assistance may be assisted by a person of the voter's choice.

**CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM**

DATE SUBMITTED: April 16, 2021

SUBMITTED BY: Sheryl Morgan

DEPARTMENT: Administration

<input checked="" type="checkbox"/> Ordinance	<input type="checkbox"/> Resolution	<input type="checkbox"/> Presentation	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> Contract	<input type="checkbox"/> Discussion	<input type="checkbox"/> Economic Dev.	<input type="checkbox"/> Other

ISSUE/REQUEST

Passage of a Bill declaring and accepting the election results from the April 6, 2021 election regarding a one-half percent sales tax for local parks.

BACKGROUND/JUSTIFICATION

On January 19, 2021, the City Council passed Ordinance No. 4978 calling for an election to continue the sales tax in the amount of one-half of one percent for the purpose of providing funding for local parks. The election was held on April 6, 2021 and the Question passed with a vote of 3,174 (80.21%) in favor, and 783 (19.79%) opposed. To effectuate the collection of the Tax, an Ordinance declaring and accepting the election results is in order.

FINANCIAL IMPACT

Contractor:	N/A
-------------	-----

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
October 1, 2022	N/A

STAFF RECOMMENDATION

Staff recommends approval.

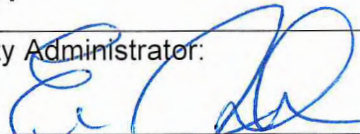
OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A
------------------------------	-----

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Bill with Certified Election Results from the Jackson County Election Board attached as "Exhibit A."

REVIEWED BY

Requesting Director: Sheryl Morgan	Budget: N/A
Legal: Jacqueline A. Sommer	City Administrator: 

UNITED STATES POSTAL SERVICE

First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4® in this box*

City of Blue Springs
Administration Office
903 West Main St
Blue Springs, MO 64015

04/29

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Missouri DOR
Division of Customer Service,
Sales/Use Tax
PO. Box 3380
Jefferson City, MO 65105-3380

2. Article (Trans)

PS Form 3811, July 2010

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

Agent
 Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

APR 27 2021

LOCAL TAX

3. Service Type

Certified Mail® Priority Mail Express™
 Registered Return Receipt for Merchandise
 Insured Mail Collect on Delivery

4. Restricted Delivery? (Extra Fee)

Yes



Blue Springs, Missouri

Office of Administration

April 20, 2021

**VIA CERTIFIED MAIL –
RETURN RECEIPT REQUESTED**

Missouri Department of Revenue
Division of Customer Services, Sales/Use Tax
P.O. Box 3380
Jefferson City, MO 65105-3380

RE: Blue Springs, Missouri – April 6, 2021
Parks Sales Tax

Dear Sir/Madam:

Enclosed you will find the following:

- 1) Certified copy of Ordinance No. 4978 calling for the Election for the continuance of a sales tax in the amount of one-half of one percent for funding local parks;
- 2) Copy of Official Ballot Question; and
- 3) Certified copy of Ordinance No. 4990 Accepting the Results of the April 6, 2021 Election, with certification of votes from the Jackson County Election Board attached as Exhibit A.

This approved sales tax will begin October 1, 2022 (current five-year tax expires on September 30, 2022), and will not have an end date.

Assistant City Administrator, Christine Cates, will serve as the point of contact relating to this tax. She can be reached at 816-228-0140 or ccates@bluespringsgov.com. Thank you for your assistance.

Sincerely,

Sheryl Morgan
City Clerk

cc: Christine Cates



Blue Springs, Missouri

Office of Administration

CERTIFICATION

April 21, 2021

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

I, Julia Porter, Deputy City Clerk within and for the City of Blue Springs, Jackson County, Missouri, do hereby certify the foregoing copy constitutes a full, true and complete copy of: Ordinance No. 4978 – an Ordinance providing for a continuance of the Sales Tax in the amount of one-half of one percent for the purpose of providing funding for local parks and calling an election on the question of whether to continue to impose such tax; and designating the time of holding said election, approved on January 19, 2021 by the City Council.

Julia Porter, Deputy City Clerk

(SEAL)

AN ORDINANCE PROVIDING FOR A CONTINUANCE OF THE SALES TAX IN THE AMOUNT OF ONE-HALF OF ONE PERCENT FOR THE PURPOSE OF PROVIDING FUNDING FOR LOCAL PARKS AND CALLING AN ELECTION ON THE QUESTION OF WHETHER TO CONTINUE TO IMPOSE SUCH TAX; AND DESIGNATING THE TIME OF HOLDING SAID ELECTION

WHEREAS, in 2017 voters approved, and the City of Blue Springs has utilized, a one-half of one percent (1/2 of 1%) sales tax on the receipts from all retail sales within the City to fund Parks improvements; and

WHEREAS, the current sales tax is set to expire on September 30, 2022; and

WHEREAS, the Park Commission has worked to develop a renewal plan; and

WHEREAS, the City Council of the City of Blue Springs, Missouri, under the authority of powers given to the City by the provisions of Section 644.032 RSMo, as amended (the "Act"), has determined that it is in the best interests of the City to continue to impose a city sales tax for local parks purposes at the rate of one-half of one percent (1/2 of 1%) on the receipts from all retail sales within the City beginning on October 1, 2022, which are subject to taxation under Sections 144.010 to 144.525, inclusive, RSMo.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

- Section 1. A city sales tax for local park purposes at the rate of one-half of one percent (1/2 of 1%) on the receipts from all retail sales within the City of Blue Springs, Missouri, beginning on October 1, 2022 is hereby imposed upon all sellers within the City for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided by Sections 144.010 to 144.525, inclusive, RSMo, and the rules and regulations of the Director of Revenue of the State of Missouri issued pursuant thereto. Such tax shall not be effective until the terms and provisions of this Ordinance have been complied with.
- Section 2. This Ordinance shall be submitted to the voters of the City of Blue Springs, Missouri, at an election to be held in the City concurrently with the municipal election held on April 6, 2021. The form of Notice of Election containing the question of approval of this Ordinance, a copy of which is attached hereto as Exhibit "A" and made a part hereof, is hereby approved. The City Clerk is hereby authorized and directed to notify the Jackson County Board of Election Commissioners of Jackson County, Missouri, of the passage of this Ordinance no later than 4:00 P.M. on Tuesday, January 26, 2021, and to include in said notification all of the terms and provisions required by Chapter 115, RSMo.
- Section 3. If this Ordinance is approved by a majority of the votes cast by the qualified voters voting thereon at said election, the City Clerk shall as soon as possible after the election date (but in any event no later than ten (10) days after the election date) forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail (1) a certified copy of this Ordinance, including the Notice of Election attached hereto as Exhibit "A", and (2) a copy of the certification of election results cast on the question at

said election. The city sales tax hereby imposed shall then become effective on the first day of October 1, 2022, and shall be levied and collected in the manner provided by the Act, by Sections 32.085 and 32.087, RSMo, as amended, and by all other applicable laws, and shall be used for the purposes hereinabove authorized.

Section 4. This Ordinance shall be in full force and effect from and after its passage and approval.

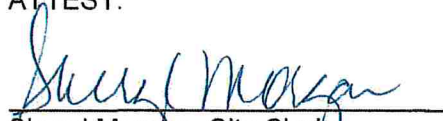
PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 19th day of January 2021.

CITY OF BLUE SPRINGS



Carson Ross, Mayor

ATTEST:



Sheryl Morgan, City Clerk

1st Reading: January 19, 2021
2nd Reading: January 19, 2021

EXHIBIT A

NOTICE OF ELECTION

CITY OF BLUE SPRINGS, MISSOURI

Notice is hereby given to the qualified voters of the City of Blue Springs, Missouri, that the City Council of the City has called an election to be held in the City on April 6, 2021, commencing at 6:00A.M. and closing at 7:00P.M., on the question contained in the following sample ballot:

OFFICIAL BALLOT

CITY OF BLUE SPRINGS, MISSOURI

April 6, 2021

QUESTION

Shall the City of Blue Springs, Missouri, continue to impose a sales tax of one-half of one percent (1/2 of 1%), currently scheduled to expire on September 30, 2022, for the purpose of providing funds for local parks for the City? This measure does not increase the existing sales tax.

The City intends to use this sales tax to fund projects in the City's Parks, Recreation, and Open Space Master Plan, including renovations and improvements to existing parks, trails, facilities, development of neighborhood and community parks, and aquatics.

YES

NO

INSTRUCTIONS TO VOTERS:

Using blue or black ink, completely fill in the box next to the question response of your choice like this: - Fill the oval completely.

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

PRECINCT

POLLING PLACE

DATED: _____, 2021

Jackson County Board of Election
Commissioner

JUDGES INITIALS	

OFFICIAL BALLOT
JACKSON COUNTY, MISSOURI
GENERAL MUNICIPAL ELECTION
APRIL 6, 2021

STYLE: 28

()

INSTRUCTIONS TO VOTERS

Using blue or black ink, completely fill in the box next to the candidate or question response of your choice like this: Fill in the box completely. **DO NOT MARK OUTSIDE OF THE BOX. VOTE BOTH SIDES OF BALLOT, IF APPLICABLE.**

To cast a vote for a write-in, use blue or black ink to fill in the box corresponding to that office. Write in the candidate's name on the write-in line provided. **MUST BE A CERTIFIED WRITE-IN CANDIDATE FOR THE VOTE TO COUNT.**

CITY OF BLUE SPRINGS,
MISSOURI

QUESTION

Shall the City of Blue Springs, Missouri, continue to impose a sales tax of one-half of one percent (1/2 of 1%), currently scheduled to expire on September 30, 2022, for the purpose of providing funds for local parks for the City? This measure does not increase the existing sales tax.

The City intends to use this sales tax to fund projects in the City's Parks, Recreation, and Open Space Master Plan, including renovations and improvements to existing parks, trails, facilities, development of neighborhood and community parks, and aquatics.

YES

NO

REORGANIZED SCHOOL DISTRICT
NO. 4 OF JACKSON COUNTY,
MISSOURI

FOR DIRECTOR

(Vote for TWO)

KURT SWANSON

CARL THARP

VALERIE EVA PIERCEY

APRIL AGATE

BRYAN DENNIE

Write-in

Write-in

VOTE BOTH SIDES OF BALLOT, IF APPLICABLE.



Blue Springs, Missouri

Office of Administration

CERTIFICATION

April 21, 2021

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

I, Julia Porter, Deputy City Clerk within and for the City of Blue Springs, Jackson County, Missouri, do hereby certify the foregoing copy constitutes a full, true and complete copy of: Ordinance No. 4990 – an Ordinance declaring and accepting the results of an election held in the City of Blue Springs, Missouri on April 6, 2021, to continue a Sales Tax in the amount of one-half of one percent for the purposed of providing funding for local parks, approved on April 19, 2021 by the City Council.

Julia Porter, Deputy City Clerk

(SEAL)

Taxation Division
Post Office Box 3380
Jefferson City, Missouri 65105-3380



Telephone: (573) 751-4876 Fax: (573) 522-1160
E-mail: localgov@dor.mo.gov

Blue Springs
City Clerk
903 Main Street
Blue Springs, MO 64015

July 30, 2021

Dear City Clerk:

The Missouri Department of Revenue received notification as required by Section 644.032, RSMo, that the city of Blue Springs has extended the existing one-half (1/2%) percent city storm water/local parks sales tax. This tax will become effective October 1, 2022, with no expiration date.

If your city has boundary changes, please notify us as soon as possible, as required by Missouri statute.

The Department is authorized by Section 32.057 RSMo, to release local sales/use tax information to cities that have imposed a sales or use tax. The Department has made this information available in three reports: The Open Business Locations Report, the Financial Sales Tax Distribution Report, and the Financial Use Tax Distribution Report. A Request for Information/Audit of Local Sales and Use Tax Records (Form 4379) may be completed to request these reports. This form is available on our web site at <http://dor.mo.gov/forms/>.

Section 105.145, RSMo. requires certain political subdivisions to file a financial report with the State Auditor's office in compliance with 15 CSR 40-3.030. Effective August 28, 2017, the State Auditor's Office must notify the Missouri Department of Revenue if a political subdivision fails to file a timely financial statement. Failure to timely file a financial statement shall subject the political subdivision to a fine of \$500 per day. The Department may collect the fine authorized under this statute by offsetting any sales or use tax distributions due the political subdivision.

If you require additional information, please contact the Taxation Division at the above address, telephone number, fax number, or e-mail.

TAXATION DIVISION