

AN ORDINANCE ADDING ARTICLE III, SECTIONS 145.200 AND 145.205 TO THE CITY CODE IN REGARD TO CITY USE TAX

WHEREAS, by Ordinance 2015-50 the City Council approved a Use Tax for general revenue purposes subject to approval by the voters and stated the use of the tax proceeds were to be used for street construction and repairs, and

WHEREAS, the voters approved such Use Tax, and

WHEREAS, since the Use Tax was approved on-line sales are now subject to the Use Tax greatly increasing the amount received from such tax and the City Council desires to broaden the use of such taxes for street purposes,

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CHILLICOTHE, MISSOURI as follows:

Section 1: A new Article III, Sections 145.200 and 145.205 are added to the City Code of the City of Chillicothe as follows:

“Article III. City Use Tax.

Section 145.200 Imposition of City Use Tax. A local city use tax is imposed as defined in section 32.085 RSMo or if a sales tax is imposed under section 94.850 or 94.890 RSMo, with such local use tax imposed at a rate equal to the rate of the local sales tax and any sales tax imposed under section 94.850 or 94.890 by such municipality, and the rules and regulations of the Director of Revenue issued pursuant thereto. The rate of the use tax is at the same rate as total of the local sales taxes rates. This was effective as of the date of its approval by the voters on November 3, 2015.

Section 145.205. Proceeds of Use Tax. The revenue from the Use Tax will be deposited in the City Street Fund, which pays for the construction, repair, and maintenance of city streets, sidewalks, curbs, and stormwater drainage, and all related expenses therefor, such as the payment of any construction costs whether by the City personnel or third party contractors, City Street Department personnel costs, and Street Department equipment purchases.

Section 2: The portions of this Ordinance shall be severable. In the event that any portion of this Ordinance is found by a court of competent jurisdiction to be invalid, the remaining portions of this Ordinance are valid, unless the court finds the valid portions of this Ordinance are so essential and inseparably connected with and dependent upon the void portion that it cannot be presumed that the City Council would have enacted the valid portions without the invalid one, or unless the court finds that the valid portions standing alone are incomplete and are incapable of being executed in accordance with the legislative intent.

Section 3: This ordinance repeals any prior ordinance or parts of any prior ordinance that might be in conflict herewith.

Section 4. It is the intent of the City Council that this Ordinance be made a part of the City Code and such inclusion shall have the same force and effect as if the ordinance had been included in the original code at the time of its adoption by the City Council.

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

PASSED AND APPROVED THIS 25th DAY OF MARCH 2024.

CITY OF CHILLICOTHE, MISSOURI



Theresa Kelly, Mayor

ATTEST:



Amy Hess, City Clerk