

**AN ORDINANCE PROVIDING FOR A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE EQUIVALENT TO THE LOCAL SALES TAX RATE 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.; CALLING AN ELECTION ON THE QUESTION OF APPROVING SUCH USE TAX; AND MATTERS RELATED THERETO.**

**WHEREAS**, the City has imposed local sales taxes, as defined in Section 32.085 R.S.Mo.; 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 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, county or state general, primary or special election;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF COOL VALLEY, 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 this City any article of tangible personal property, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of subsection 1 of section 144.020, purchased on or after the effective date of this Ordinance as hereinafter provided in an amount equivalent to the percentage imposed on the sales price in the sales tax Ordinances of the City. 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 state and the City or until the article has become commingled with the general mass of property of this state and City.

**Section 2.** The rate of the tax shall be equivalent to the cumulative rate of local sales taxes imposed by the City of Cool Valley from time to time. If any City sales tax is repealed or the rate thereof is reduced or raised by voter approval, the City use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the City sales tax.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 for their approval, as required by the provisions of Section 144.757 RSMo., at the election hereby called and to be held in the City on April 3, 2018. The ballot of submission shall contain substantially the following language:

**PROPOSITION 4**

Shall the City of Cool Valley be authorized to impose a local use tax at the same rate as the local sales tax rate, provided that if the local sales tax rate is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out of state vendors do not in total exceed two thousand dollars in any calendar year.

YES [ ]  
NO [ ]

**Section 4.** The City Clerk shall prepare and cause to be forwarded to the Board of Election Commissioners of St. Louis County, Missouri, a Notice of Election in compliance of with this Ordinance and take such other steps as may be required so that an election may be lawfully conducted.

**Section 5.** The Board of Election Commissioners of St. Louis County shall conduct such election according to the law and certify the results thereof. Said Board of Election Commissioners shall designate such polling places as shall be required for said election and shall appoint such necessary election officials as may be required for the conduct thereof. Said Board of Election Commissioners shall also publish notice of said election as shall be required by law and shall do and perform such other necessary acts as may be required to conduct such election in accord with the statutes of the State of Missouri and the ordinances of the City of Cool Valley, Missouri.

**Section 6.** This Ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

**PASSED BY THE BOARD OF ALDERMEN FOR THE CITY OF COOL VALLEY THIS 27<sup>th</sup> DAY OF DECEMBER, 2017.**

\_\_\_\_\_  
Presiding Officer

Attest:

**CANCEL**

\_\_\_\_\_  
Deborah Jones-Daniels, City Clerk

**APPROVED THIS 27<sup>th</sup> DAY OF DECEMBER, 2017.**

\_\_\_\_\_  
Viola Murphy, Mayor

Attest:

\_\_\_\_\_  
Deborah Jones-Daniels, City Clerk

**CANCEL**

**CANCEL**