

BILL NO. _____

ORDINANCE NO. 24-2

AN ORDINANCE OF THE CITY OF FREDERICKTOWN, MISSOURI, IMPOSING A USE TAX FOR STREETS AND RIGHTS OF WAY REVENUE PURPOSES AT THE RATE EQUAL TO THE TOTAL LOCAL SALES TAXES 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761 RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE SPECIAL ELECTION CALLED AND TO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 ON TUESDAY, APRIL 2, 2024.

WHEREAS, the City has imposed total local sales taxes, as defined in Section 32.085, RSMo, at the total rate of 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, county or state general, primary, or special election;

NOW, THEREFORE, be it ordained by the Board of Aldermen of the City of Fredericktown, 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 streets and rights-of-way 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 If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the city sales tax.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 Fredericktown, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at the Special election hereby called and to be held in the City on Tuesday, the 2nd day of April, 2024. The ballot of submission shall contain substantially the following language:

Proposition U

Shall the City of Fredericktown impose a local use tax at the same rate as the total local sales tax rate for the purpose of providing revenue for streets and rights-of-way, 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?

Section 4. The form of the Notice of Election for said election, a copy of which is attached hereto as Exhibit A and made a part hereof, is hereby approved.

Section 5. The City Clerk is hereby authorized and directed to notify the Clerk of the County Commission of Madison County, Missouri, of the adoption of this Ordinance no later than 5:00 p.m. on January 23, 2024,

Section 6. Within ten (10) days after the approval of this ordinance by the qualified voters of the City of Fredericktown, 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 7. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

THIS ORDINANCE having been read by title only the first time on this 8th day of January, 2024, the Board of Aldermen voted as follows:

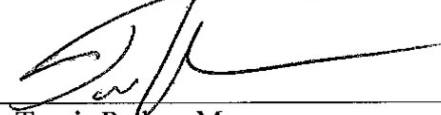
Shankle	<u>aye</u>	Brown	<u>aye</u>
Polete	<u>aye</u>	Miller	<u>aye</u>
Jones	<u>aye</u>	Long	<u>aye</u>

THIS ORDINANCE having been read by title only the second time on this 8th day of January, 2024, the Board of Aldermen voted as follows:

Shankle	<u>aye</u>	Brown	<u>aye</u>
Polete	<u>aye</u>	Miller	<u>aye</u>
Jones	<u>aye</u>	Long	<u>aye</u>

PASSED AND APPROVED this 8th day of January, 2024, by 6 ayes, 0 nays, 0 abstentions and 0 absentees.

CITY OF FREDERICKTOWN, MISSOURI

By: 
Travis Parker, Mayor

ATTEST:

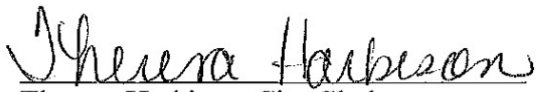

Theresa Harbison, City Clerk

EXHIBIT A

**NOTICE OF ELECTION
CITY OF FREDERICKTOWN, MISSOURI**

Notice is hereby given to the qualified voters of the City of Fredericktown, Missouri (the "City"), that the Board of Aldermen of the City has called an election to be held in the City on Tuesday, April 2, 2024, commencing at 6:00 a.m. and closing at 7:00 p.m., on the proposition contained in the following sample ballot:

**OFFICIAL BALLOT
ELECTION
CITY OF FREDERICKTOWN, MISSOURI**

TUESDAY, APRIL 2, 2024

PROPOSITION U

Shall the City of Fredericktown impose a local use tax at the same rate as the total local sales tax rate for the purpose of providing revenue for streets and rights-of-way, 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."

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

PRECINCT	POLLING PLACE
_____	_____
_____	_____

Dated: _____, 2024.

Clerk of the County Commission of
Madison County, Missouri