CITY OF NORMANDY, MISSOURI AN ORDINANCE

1st READING <u>03/28/2024</u> 2nd READING <u>03/28/2024</u> BILL NO. 24-10 ORDINANCE NO. 806

AN ORDINANCE OF THE CITY OF NORMANDY, MISSOURI, AMENDING SECTION 150.040 TO ELECT THAT THE DIRECTOR OF REVENUE COLLECT AND ALLOCATE THE CITY'S EXISTING 0.5% CAPITAL IMPROVEMENT SALES TAX IN THE MANNER SET FORTH IN "OPTION 2" OF SECTION 94.890.4 RSMO.

WHEREAS, Section 94.890 of the Revised Missouri Statutes authorizes the City Council of the City of Normandy to impose a one-half of one percent sales tax on certain retail sales for the purpose of funding capital improvements (the "capital improvements sales tax"); and

WHEREAS, Section 94.890.4 authorizes the City Council to elect between two options for the collection and allocation of the capital improvements sales tax; and

WHEREAS, the City Council, having lawfully imposed the capital improvements sales tax, previously selected Option 1 as contained in Section 94.890.4 RSMo.; and

WHEREAS, the City Council desires to amend its selection, and select Option 2 as contained in Section 94.890.4 RSMo.; and

WHEREAS, the City Council of the City of Normandy desires to amend Section 150.040 of the Code of Ordinances of the City of Normandy to reflect the City Council's selection of Option 2 as contained in Section 94.890.4 RSMo., the City Council finding such selection to be in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORMANDY, MISSOURI, AS FOLLOWS:

Section 1

Section 150.040 of the Code of Ordinances of the City of Normandy is hereby amended to read as follows:

CHAPTER 150

TAXATION

ARTICLE II

CAPITAL IMPROVEMENTS SALES TAX

Section 150.040

Capital Improvements Sales Tax

A. There is hereby established a sales tax in the amount of one-half of one percent (0.5%) on all retail sales made in the City of Normandy, Missouri, which are subject to taxation under the provisions of Sections 144.010 to 144.525, RSMo., inclusive, for the purpose of funding capital improvements, including the operation and maintenance of capital improvements.

B. It is hereby established that the City of Normandy selects Option 2 as contained in Section 94.890, RSMo. In all other respects, Ordinance No. 398 is hereby confirmed and ratified.

Section 2

All other Sections and Subsections of Chapter 150: Taxation of the Code of Ordinances of the City of Normandy, Missouri shall remain in full force and effect.

Section 3 - Repealed

All acts and parts of Ordinances or Resolutions heretofore adopted by the City in conflict with the provisions of this Ordinance are hereby repealed insofar as they conflict with the provisions of this Ordinance.

Section 4 – Severability

It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, phrases, and words of this ordinance are severable, and if any section, paragraph, sentence, clause, phrase, or word(s) of this ordinance shall be declared unconstitutional or otherwise invalid, such unconstitutionality or invalidity shall not affect any of the remaining sections, paragraphs, sentences, clauses, phrases, and words or this ordinance since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional or invalid portion of the ordinance.

Section 5 - Codification

The Chapter, Article, Division, and/or Section assignments designated in this Ordinance may be revised and altered by the codification company servicing the City's Code of Ordinances upon supplementation of such code if, at the discretion of the editor, an alternative designation would be more reasonable. In adjusting such designations, the editor may also change other designations and numerical assignment of code sections to accommodate such changes.

Section 6 – Effective Date

This Ordinance shall be in full force and effect upon the passage of this Ordinance and its approval by the Mayor and attested by the City Clerk.

PASSED by the Council of the City of Normandy and **APPROVED** by the Mayor this **28th** day of **March**, 2024.

Honorable Mark Beckmann, Mayor

(SEAL)

Attest:

Khianna C. DeGarmo, City Clerk

APPROVED AS TO FORM:

Andrew R. Bramman, City Attorney