

**AN ORDINANCE LEVYING A USE TAX FOR GENERAL 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761 RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND CALLING AN ELECTION FOR VOTER APPROVAL OF SUCH TAX.**

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**WHEREAS**, the City has imposed total local sales taxes, as defined in Section 32.085 RSMo, at the total rate of 8.988%; 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**, we believe it is in the best interests of the people of our community to act in accord with the authority which the voters of Missouri granted to offer our voters an opportunity to approve such a sales tax so some of the revenue derived from sales can be kept here and put to use to enhance services to the residents of our 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 NORTHWOODS, MISSOURI, AS FOLLOWS:**

**Section One.** 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 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 Two.** 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 If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the city sales tax.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 Three.** *Calling an Election.* At the general municipal election to be held on April 4, 2023, the following proposition shall be submitted to the voters of the City:

Proposition U

Shall the City of Northwoods impose a local use tax at the same rate as the total local sales tax rate, 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

**Section Four. Election Administration.** The city clerk and other administrative officers of the city are hereby authorized and directed to do all things necessary to certify the proposition specified herein to the election authority for submission to the voters at the April 4, 2023, general municipal election.

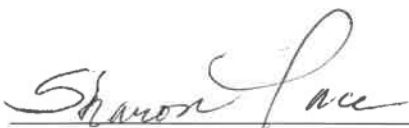
**Section Five. Notice of Tax Levy.** If a majority of the votes cast are in favor of the proposition the city clerk and other administrative officers of the city are authorized and directed within ten days after receipt of the certified election results to forward to the Missouri director of revenue by United States registered mail or certified mail a certified copy of this ordinance and the election results in accord with the provisions of Sec. 32.087, RSMo., and to do all things necessary or prudent to effectuate the levying and collection of the tax provided herein and account for revenues provided thereby.


**Section Six. Effective Date.** This ordinance shall be in full force and effect from and after its passage and approval by the mayor. In accord with the provisions of Sec. 32.087.2, RSMo., the tax levied hereby shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax, and shall be imposed on all transactions on which the tax is applicable pursuant to Art. XIV, Section 2.6(5) of the Missouri Constitution.

**PASSED BY THE BOARD OF ALDERMEN FOR THE CITY OF NORTHWOODS, MISSOURI, THIS 27TH DAY OF DECEMBER, 2022.**

**SIGNED THIS 27TH DAY OF DECEMBER, 2022.**



  
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**Sharon L. Pace**  
Mayor, City of Northwoods

  
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**Cynthia Dixon**  
City Clerk, City of Northwoods