Bill Number: 23-040

Ordinance Number:

3990

AN ORDINANCE IMPOSING A SALES TAX AT A RATE OF THREE PERCENT (3%) ON ALL TANGIBLE PERSONAL PROPERTY RETAIL SALES OF ADULT USE MARIJUANA SOLD WITHIN THE CITY OF ST. ROBERT, MISSOURI AS APPROVED BY THE VOTERS AT A MUNICIPAL ELECTION HELD ON AUGUST 8, 2023

Be it ordained by the Board of Aldermen of the City of St. Robert as follows:

WHEREAS, On November 8, 2022, the electors of the State of Missouri approved amendments to the Missouri Constitution enacting Section 2, Article XIV of the Missouri Constitution, effective December 8, 2022; and

WHEREAS, the newly enacted Article XIV, Section 2.6(5) of the Missouri Constitution authorizes the City of St. Robert, Missouri ("City") to impose by ordinance an additional sales tax in an amount not to exceed three percent (3%) on all tangible personal property retail sales of adult use marijuana sold in such political subdivision, subject to approval by voters of the City; and

WHEREAS, on August 8, 2023, the voters of the City of St. Robert approved at a special municipal election, the imposition of the three percent (3%) sales tax on all tangible personal property retail sales of adult use marijuana in the City; and,

**Exhibit A** attached hereto and incorporated herein by specific reference thereto, is a true copy of a certification of the election results held on August 8, 2023, as certified by the County Clerk of Pulaski County, David Ernst; and

**Exhibit 5** attached to **Exhibit A** is a sample ballot of the proposition approved by the voters at the August 8, 2023 special City election.

- SECTION 1. ADULT USE MARIJUANA SALES TAX A sales tax at the rate of three percent (3%) of all tangible personal property retail sales of adult use marijuana sold in the City, as authorized by Article XIV, Section 2.6(5) of the Missouri Constitution is hereby imposed. The tax imposed hereunder shall be in addition to any and all other sales taxes allowed by law.
- SECTION 2. EFFECTIVE DATE The sales tax being approved by voters at the special City election is to be reported by this Ordinance, being mailed via certified mail, to the Missouri Department of Revenue, Taxation Division, Local Tax Unit, Post Office Box 3380, Jefferson City, Missouri 65105-3380, with a proposed effective date of January 1, 2024.
- **SECTION 3.** This ordinance shall be in full force and effect from and after its passage and approval.

READ THREE TIMES AND PASSED AND APPROVED BY THE BOARD OF ALDERMEN OF THE CITY OF ST. ROBERT, MISSOURI ON SEPTEMBER 21, 2023.

Mayor

Attest:

City Clerk, Depart