

**BILL NO. 10-14**

**ORDINANCE NO. 2142**

**AN ORDINANCE REPEALING ORDINANCE NO. 2124 IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE OF 1.75%.**

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WARRENTON, MISSOURI, AS FOLLOWS:

SECTION I. That Ordinance NO. 2124 is hereby repealed.

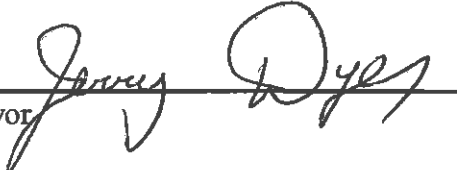
SECTION II. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

SECTION III. This Ordinance shall take effect and be in full force from and after the passage and approval thereof.

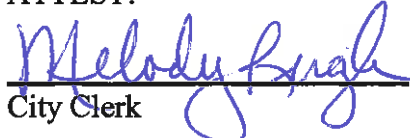
READ TWO TIMES AND PASSED by the Board of Aldermen of the City of Warrenton, Missouri this 21<sup>st</sup> day of January, 2014.

  
\_\_\_\_\_  
President of the Board of Aldermen

APPROVED BY THE MAYOR of the City of Warrenton, Missouri, this 21<sup>st</sup> day of January, 2014.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

**AN ORDINANCE IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE OF 1.75% 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761 RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE GENERAL ELECTION CALLED AND TO BE HELD IN THE CITY ON APRIL 8, 2014.**

**WHEREAS**, the City has imposed total local sales taxes, as defined in Section 32.085 RSMo, at the rate of 1.75%; and,

**WHEREAS**, a local use tax will require the same tax rate be charged on purchases made from businesses located outside Missouri as are charged by businesses in the City of Warrenton thus eliminating a competitive advantage of out-of-state businesses; and,

**WHEREAS**, a local use tax will eliminate an advantage out-of-state dealerships currently enjoy over local dealerships; 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 election;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WARRENTON, MISSOURI, AS FOLLOWS:**

Section I. 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 II. The rate of the tax shall be 1.75%. 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 III. This tax shall be submitted to the qualified voters of the City of Warrenton, Missouri, 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 Tuesday, the eighth day of April, 2014. The ballot of submission shall contain substantially the following language:

**Shall the City of Warrenton impose a local use tax at the same rate as the total local sales tax rate, currently 1.75%, 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? 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**

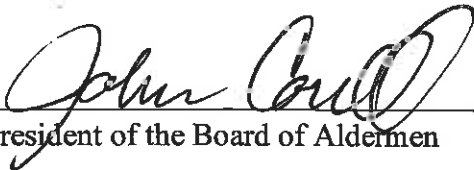
**NO**

**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".**

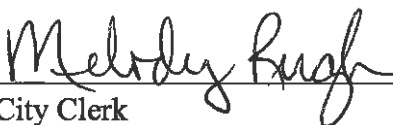
Section IV. Within ten (10) days after the approval of this ordinance by the qualified voters of the City of Warrenton, Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

Section V. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

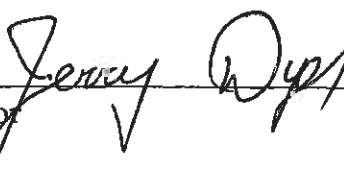
READ TWO TIMES AND PASSED by the Board of Aldermen of the City of Warrenton, Missouri, this 5th day of November, 2013.

  
\_\_\_\_\_  
President of the Board of Aldermen

ATTEST:

  
\_\_\_\_\_  
City Clerk

APPROVED BY THE MAYOR of the City of Warrenton, Missouri, this 5th day of November, 2013.

  
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Mayor

ATTEST:

Melody Buch  
City Clerk