

SALES TAX ORDINANCE

City of Van Buren, Missouri

Bill No. 11

Ordinance No. 427

AN ORDINANCE IMPOSING A GENERAL SALES TAX OF ONE-HALF OF ONE PERCENT (1/2 OF 1%) FOR PUBLIC SAFETY PURPOSES TO INCLUDE FIRE DEPARTMENT AND POLICE DEPARTMENT PURSUANT TO THE ELECTION BALLOT RESULTS DATED APRIL 6, 2021.

WHEREAS, under the provisions of Sections 94.500 to 94.550 RSMo, the cities of the state of Missouri are empowered to impose by ordinance, for general purposes, a tax for general revenue purposes on all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services;

WHEREAS, under the provisions of Section 94.500 to 94.550 RSMo., no ordinance enacted pursuant to the authority granted by the provisions of said Sections shall be effective until it has been submitted to the qualified voters of the city and approved by a majority of the qualified voters voting thereon;

WHEREAS, on April 6, 2020, the City of Van Buren, Missouri duly and properly submitted to the qualified voters of the City of Van Buren, Missouri a ballot measure proposing to impose a general sales tax by one-half of one percent (1/2 of 1%) for public safety purposes including fire department and police department; and,

WHEREAS, pursuant to the certified election results of April 6, 2021, said ballot measure to impose the general sales tax was passed by the majority of the qualified voters of the City of Van Buren, Missouri;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMAN OF THE CITY OF VAN BUREN:

Section 1. Pursuant to the authority granted by and subject to the provisions of Sections 94.500 to 94.550, there shall be a tax for general sales tax for public safety purposes imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided by law, including domestic utilities, and the rules and regulations of the Director of Revenue issued pursuant thereto, in the amount of one-half of one percent (1/2 of 1%). The rate of the combined rate of general sales tax thereafter shall be one and one-half percent (1.5%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within Van Buren, Missouri, if such property and taxable services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.527 RSMo., including domestic utilities. The tax shall become effective as provided in subsection 2 of Section 32.087 RSMo., and shall be collected pursuant to the provisions of Section 94.500 to 94.550 RSMo..

Section 2. The proposed increase set forth in this Ordinance was submitted to the qualified voters of the City of Van Buren, Missouri on the election ballot for April 6, 2021, and such measure was passed by said qualified voters pursuant to the certified election results.

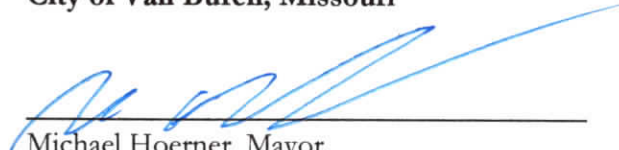
Section 3. All revenue derived from the one-half of one percent ($1/2$ of 1%) increase in the general sales tax shall be held by the City of Van Buren, Missouri for the purpose of providing for the public safety, such that thirty percent (30%) of such funds shall be allocated to the Fire Department of the City of Van Buren, Missouri and the remaining seventy percent (70%) shall be allocated to the Police Department for the City of Van Buren, subject to amendments from time to time as deemed necessary by the Board of Alderman for the City of Van Buren, Missouri.

Section 4. Within ten (10) days after the approval of this ordinance by the Board of Alderman of the City of Van Buren, 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, copy of the official ballot authorizing said increase, and all further information required by the Department of Revenue necessary to fully and finally implement such increased sales tax.

Section 5. This ordinance shall take effect and be in full force from and after its execution and shall not expire unless duly and properly repealed.

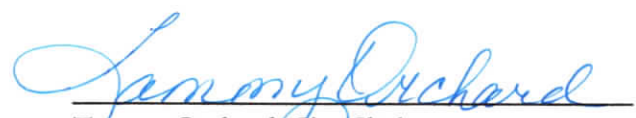
READ TWO TIMES AND PASSED THIS 20th DAY OF August, 2021.

City of Van Buren, Missouri



Michael Hoerner, Mayor

ATTEST:



Tammy Orchard, City Clerk