

Village of St. Elizabeth
USE TAX ORDINANCE

ORDINANCE NO. 24-847

An ordinance of the Village of St. Elizabeth, Missouri, imposing a use tax for general revenue purposes at the rate of one percent (1%) for the privilege of storing, using or consuming within the Village any article of tangible personal property pursuant to the authority granted by and subject to the provisions of Sections 144.600 through 144.763 RSMo; providing for the use tax to be repealed, reduced or raised in the same amount as any city sales tax is repealed, reduced or raised; and providing for submission of the proposal to the qualified voters of the Village for their approval at the General election called and to be held in the Village on November 5, 2024.

WHEREAS, the Village has imposed local sales taxes, as defined in Section 32.085 RSMo., at the rate of 1%; and

WHEREAS, the Village is authorized, under Section 144.757 RSMo, to impose a local use tax at a rate equal to the rate of the local sales taxes in effect in the Village; 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 Village Board of St. Elizabeth, as follows:

Section 1. 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 2. The rate of the tax shall be one percent (1)%. If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the city sales tax.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 3. This tax shall be submitted to the qualified voters of St. Elizabeth, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at the General election hereby called and to be held in the city on (Tuesday), the 5th day of November, 2024. The ballot of submission shall contain substantially the following language.

Shall the Village of St. Elizabeth impose a local use tax at the same rate as the local sales tax, currently at a rate of 1% provided that, if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax also shall be repealed, reduced or raised by the same action?

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 4. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect on the first day of the calendar quarter, which begins at least 45 days after the director of revenue receives notice of adoption of the city use tax.

Section 5. Within ten (10) days after the approval of this ordinance by the qualified voters of St. Elizabeth, 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 6. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

Publicly read, passed and adopted by the Board of Trustees of the Village of St. Elizabeth, State of Missouri, on the 8th day of April 2024, by the following votes:

Ayes 5 Namely Fred Wilde, Brett Pendleton, Nick Doerhoff, Ryan Loeth, Chad Kuester
Nays 0 Namely _____

Fred Wilde
Signature

Fred Wilde, Chairman

Ryan Loethen
Signature

Ryan Loethen, Street Commissioner

Attest:

Chad Kuester
Signature

Chad Kuester, Clerk

Brett Pendleton
Signature

Brett Pendleton, Sewer Commissioner

Attest:

Megan Wright
Signature, Witness

Megan Wright, Secretary

Nick Doerhoff
Signature

Nick Doerhoff, Water Commissioner