

AN ORDINANCE ESTABLISHING A USE TAX FOR THE VILLAGE OF CENTERTOWN, STATE OF MISSOURI

An ordinance of the Village of Centertown, Missouri 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 an article of tangible personal property pursuant to the authority granted by and subject to the provisions of Sections 144.600 through 144.861 RSMo; providing for the use tax to be repealed, reduced or raised in the same amount as any city sales tax is repealed, reduced or raised; and providing for submission of the proposal to the qualified voters of the City for their approval at the General election to be held in the Village of Centertown on April 5, 2022.

WHEREAS, the Village has imposed total local sales taxes, as defined in Section 32.085 RSMo, at the current 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 total local sales taxes in effect in the Village; and

WHEREAS, the proposed Village 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 Trustees of the Village of Centertown, 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 Village an article of tangible personal property. This tax does not apply with respect to the storage, use or consumption of any tangible personal property purchased produced or manufactured outside this state until the transportation of the article has finally come to rest within this Village or of until the article has become commingled with the general mass of property of this Village.

Section 2. 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 If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the village use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the village sales tax.

Section 3. This tax shall be submitted to the qualified voters of Centertown, 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 Village on Tuesday, April 5, 2022. The ballot of submission shall contain substantially the following language:

Shall the Village of Centertown 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

If you are in favor of the question, please an "X" in the box opposite "Yes."
If you are opposed to the question, place and "X" in the box opposite "No."

Section 4. Within ten (10) days after the approval of this ordinance by the qualified voters of Centertown, 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 Village clearly showing the boundaries thereof.

Section 5. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

FIRST READING HELD ON THE 30TH DAY OF NOVEMBER 2021.

SECOND READING HELD AND FINAL PASSAGE ON THE 28th DAY OF DECEMBER, 2021 BY THE FOLLOWING VOTE:

	Aye	Nay
Paula Hinshaw	<u> X </u>	_____
Heather Hunger	<u> ABSENT </u>	_____
Travis LePage	<u> X </u>	_____
Debra Baker	<u> X </u>	_____
Adam Brown	_____	<u> X </u>

SIGNATURE ON FILE
Chairman, Board of Trustees

SIGNATURE ON FILE
Village Clerk