

AN ORDINANCE OF THE CITY OF OF PORTAGE DES SIOUX, MISSOURI IMPOSING A USE TAX AT THE RATE OF ONE PERCENT (1.00%) PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO PROVISIONS OF RSMO SECTIONS 144.600 THROUGH 144.761; PROVIDING FOR USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS THE CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND PROVIDING FOR THE SUBMISSION OF THE PROPOSAL (PROPOSITION 1) TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE MUNICIPAL ELECTION TO BE HELD APRIL 5, 2016.

WHEREAS, the city has imposed local sales taxes, as defined in RSMO Section 32.085 at the rate of one percent 1.00%, and

WHEREAS, the city is authorized under RSMO Section 144.757 to impose a local use tax at a rate equal to the rate of the local sales taxes in effect in the city, and

WHEREAS, the use tax is only paid on certain out-of-state purchases and sales tax is paid on certain in-state-purchases; therefore consumers will never pay both use and sales tax on any purchase, 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 ALDERMAN OF THE CITY OF PORTAGE DES, MISSOURI AS FOLLOWS:

SECTION 1: Pursuant to the authority granted by, and subject to, the provisions of RSMo Sections 144.600 through 144.761, a use tax 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 in this city.

SECTION 2: The rate of the tax shall be one percent (1.00%). If any city sales tax is repealed or the rate thereof is reduced by voter approval, the city use tax rate also shall be deemed to be repealed, reduced, or raised by the same action repealing, reducing or raising the city sales tax.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 the City of Portage des Sioux, Missouri for their approval, as required by the provisions of RSMo Section 144.757 at the

municipal election call and to be held in the city on the 5th day of April, 2016. The ballot submission shall contain substantially the following language:

**NOTICE OF MUNICIPAL ELECTION
CITY OF PORTAGE DES SIOUX, MISSOURI**

In an attempt to eliminate the unfair advantage enjoyed by out-of-state vendors over local vendors, shall the City of Portage des Sioux discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer?

Approval of this measure will result in a reduction of local revenue to provide for vital services for the City of Portage des Sioux and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats and trailers..

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: Within ten (10) days after the approval of this Proposition by the qualified voters of the City of Portage des Sioux, 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 5: JUDGES. The Election shall be conducted by several judges appointed to serve at the Election.

SECTION 6: POLLING PLACES. The said polling places shall be open on the day of the Election at the hour of 6:00 o’clock a.m. and shall remain open until the hour of 7:00 o’clock p.m. on said date. The said Election shall be held and conducted and the results thereof shall be certified, canvassed and declared in all respects in conformity with the Constitution and laws of the State of Missouri governing elections in the City of Portage des Sioux and in accordance with the ordinances of the City of Portage des Sioux.

SECTION 7: The County Clerk is hereby authorized and directed to furnish the judges and clerks of said Election with all poll books, tally sheets, ballots, ballot boxes and other supplies necessary for the conduct of said Election.

SECTION 8. That the City Clerk shall be and is hereby directed to transmit a certified copy of this Ordinance and Notice of Election with Sample Ballot to the St. Charles County Election Authority and that said St. Charles County Election Authority is hereby requested to take such action as may be required of them by law in the premises.

SECTION 9: This Ordinance shall be in full force and effect from and after the date of its passage and approval.

Approved and adopted this 22nd day of January, 2016.

Mayor

City Clerk

City Seal