

BILL NO.

1804 A

ORDINANCE NO. 1804

AN ORDINANCE OF THE CITY OF FESTUS, MISSOURI, IMPOSING A TAX FOR GENERAL TRANSPORTATION PURPOSES ON ALL SELLERS FOR THE PRIVILEGE OF ENGAGING IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY OR RENDERING TAXABLE SERVICES AT RETAIL AT THE RATE OF ONE HALF (1/2) OF ONE PERCENT ON THE RECEIPTS FROM THE SALE AT RETAIL OF ALL TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES AT RETAIL WITHIN SAID CITY, IF SUCH PROPERTY AND SERVICES ARE SUBJECT TO TAXATION BY THE STATE OF MISSOURI UNDER THE PROVISIONS OF CHAPTER 144, RSMo., 1978, AS AMENDED, PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTION 94.600 THROUGH 94.650, RSMo., 1978, AS AMENDED, AND CONDITIONALLY AMENDING SECTION 26-53. LEVY, ARTICLE IV. UTILITY GROSS RECEIPTS TAX, OF CHAPTER 26, TAXATION OF THE CODE OF ORDINANCES OF THE CITY OF FESTUS, MISSOURI, BY REDUCING THE UTILITY GROSS RECEIPTS TAX ESTABLISHED BY SAID SECTION FROM SIX and ONE-HALF (6 1/2) PER CENT TO FOUR and ONE-HALF (4 1/2) PER CENT OF THE GROSS RECEIPTS RECEIVED BY PERSONS ENGAGED IN THE BUSINESS OF SUPPLYING ELECTRICITY, GAS OR TELEPHONE SERVICE FOR ANY PURPOSE TO CONSUMERS IN THE CITY OF FESTUS, MISSOURI, SAID AMENDMENT TO BECOME EFFECTIVE UPON THE APPROVAL OF THE ABOVE DESCRIBED CITY SALES TAX BY A MAJORITY OF THE QUALIFIED VOTERS VOTING THEREON AT AN ELECTION TO BE HELD WITHIN THE CITY OF FESTUS, MISSOURI, AND PROVIDING FOR SUBMISSION OF THIS ORDINANCE TO THE QUALIFIED VOTERS OF SAID CITY FOR THEIR APPROVAL AT AN ELECTION CALLED AND TO BE HELD IN SAID CITY ON THE 7TH DAY OF AUGUST, 1984.

WHEREAS, under the provisions of Section 94.600 through 94.650, RSMo. 1978, as amended, the cities of this State are empowered to impose by Ordinance, for transportation purposes, on all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail at the rate of one-half (1/2) of one (1%) percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within said city adopting such tax, if such property and services are subject to taxation by the State of Missouri under the provisions of Chapter 144 of the Revised Statutes of Missouri 1978, as amended, and the City of Festus, Missouri, desires to avail itself of such authorization and within the terms thereof, and,

WHEREAS, the Council of the City of Festus is of the opinion that the revenues generated for the City of Festus through the imposition of the above described transportation sales tax will be

sufficient to permit the reduction of Utilities Gross Receipt Tax as established by Section 26-53 of Article IV of Chapter 26 of the Code of Ordinances of the City of Festus, from six and one-half (6 1/2%) percent to four and one-half (4 1/2%) of the gross receipts described in said Section.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FESTUS, MISSOURI as follows:

Section I: Imposition of City Sales Tax. Pursuant to the authority granted by and subject to the provisions of Section 94.600 through 94.650, RSMo., 1978 as amended, a tax for transportation purposes is hereby imposed on 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 in Chapter 144 of the Revised Statutes of Missouri 1978, and the Rules and Regulations of the Director of Revenue issued pursuant thereto. The rate of tax shall be one-half (1/2) of one (1%) percent on the receipts from sale at retail of all tangible personal property or taxable services at retail within the city limits of the City of Festus, Missouri, if such property and taxable services are subject to taxation by the State of Missouri under the provisions of Chapter 144, RSMo., 1978 as amended. The tax shall become effective as provided in Subsection 5 of Section 94.605, RSMo. 1978 as amended, and shall be collected pursuant to the provisions of Sections 94.600 through 94.650, RSMo, 1978 as amended.

Section II: Provided the transportation sales tax described in Section I hereinabove is approved by the qualified voters of the City of Festus, Missouri as hereinafter provided, Section 26-53 LEVY of Article IV Utilities Gross Receipts Tax of Chapter 26, Taxation of the Code of Ordinances of the City of Festus, Missouri is amended so that said Section 26 - 53 as amended, shall read as follows:

"Section 26-53. LEVY

Every person engaged in the business of supplying electricity, gas or telephone service for any

purpose to consumers in the city shall pay to the city a license tax in a sum equal to four and one-half (4 1/2%) percent of the gross receipts from such business."

Section III: Effective Date. This Ordinance shall be submitted to the qualified voters of the City of Festus, Missouri for their approval as required by the provisions of Section 94.605, RSMo. 1978 as amended, at a special election hereby called and to be held in said City on the 7th day of August, 1984. The ballot title will be:

SHALL THE TRANSPORTATION SALES TAX
ORDINANCE BE APPROVED?

For the Transportation
Sales Tax and the Re-
duction of the Utilities
Gross Receipts Tax

Against the Transportation
Sales Tax and the Reduction
of the Utilities Gross Re-
ceipts Tax

Ordinance No. 1804 of the City of Festus, Missouri, passed the 6th day of June, 1984, imposing a city sales tax for general transportation purposes at the rate of one-half (1/2) of one (1%) percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail if such property and services are subject to the sales tax imposed by the State of Missouri, and reducing the utilities gross receipt tax levied on every person engaged in the business of supplying electricity, gas or telephone service for any purpose to consumers in the City from six and one-half (6 1/2%) percent to four and one-half (4 1/2%) percent of the gross receipts from such business.

The voter who desires to vote in favor of said Ordinance shall place a cross mark (x) in the square opposite the words "For the Transportation Sales Tax and the Reduction of the Utilities Gross Receipts Tax." The voter who desires to vote against said Ordinance shall place a cross mark (x) in the square opposite the words "Against the Transportation Sales Tax and the Reduction of the Utilities Gross Receipts Tax."

If a majority of the qualified voters voting at said election shall vote in favor of the approval of this Ordinance, then the same

shall be binding and in full force and effect.

Section IV: Certification. Within ten (10) days after the approval of this Ordinance by the qualified voters of the City of Festus, 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 the certifications of the election returns, and accompanied by a map of the City clearly showing the boundaries thereof.

Section V: Severability. If any Section, Sub-section, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provisions, and such holding shall not affect the validity of the remaining portions thereof.

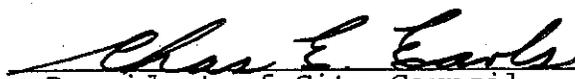
Section VI: Emergency Clause. The City Council of the City of Festus, Missouri, hereby declares this Ordinance to be an emergency Ordinance in order to protect the health, safety and welfare of the citizens of the City of Festus, Missouri.

Section VII: Effective Date of Amendment of Section 26-53 Levy of Utility Gross Receipts Tax

The amendment of Section 26-53 Levy of Utility Gross Receipts Tax shall become effective on the first day of the first calender quarter after the Director of Revenue of the State of Missouri receives Notice of the adoption of the Transportation Sales Tax as provided in Subsection 6 of Section 94.605 of Missouri Revised Statutes 1978.

Section VIII: Effective Date. This Ordinance shall take effect and be in force from and after the date of its passage by the Council and approval by the Mayor, subject to voter approval as hereinabove set forth.

Read three times and passed this 6th day of June ,
1984.



President of City Council
Festus, Missouri

APPROVED this 6th day of June, 1984.

Chas E. Engh
Mayor, City of Festus, Missouri

ATTEST:

Marj A. Carroll
City Clerk

AYES

NAYS

Stewart Barney

James M. Coy

James E. Dwyer

Louis R. Glass

Paul J. Hamilton

Joseph E. Sobel
