

2nd reading 10/4/72
3rd " 10/11/72

BILL NO. 1275

ORDINANCE NO. 1275

AN ORDINANCE IMPOSING 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 AT RETAIL AT THE RATE OF ONE PERCENT ON THE RECEIPTS FROM THE SALE AT RETAIL OF ALL TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES AT RETAIL WITHIN THE CITY OF FESTUS, MISSOURI, IF SUCH PROPERTY AND SERVICES ARE SUBJECT TO TAXATION BY THE STATE OF MISSOURI UNDER THE PROVISIONS OF SECTION 144.010 TO 144.510, R.M.O., PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF HOUSE COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 243, PASSED BY THE 75th GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AND PROVIDING FOR SUBMISSION OF THIS ORDINANCE TO THE QUALIFIED VOTERS OF SAID CITY FOR THEIR APPROVAL AT THE SPECIAL ELECTION CALLED AND TO BE HELD IN SAID CITY ON TUESDAY, November 14, 19 72.

WHEREAS, under the provisions of House Committee Substitute for House Bill No. 243, enacted by the 75th General Assembly of the State of Missouri, the cities of the State having a population of 500 or more inhabitants 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 at retail at the rate of one-half ($\frac{1}{2}$) of one percent or at one percent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the State of Missouri under the provisions of Section 144.010 to 144.510, R.S., Mo, and the City of Festus, Missouri desires to avail itself of such authorization and within the terms thereof, and

WHEREAS, under the provisions of said House Committee Substitute for House Bill No. 243, no ordinance enacted pursuant to the authority granted by the provisions of said Act shall be effective until it has been submitted to qualified voters of the City and approved by a majority of the qualified voting thereon,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FESTUS, MISSOURI, AS FOLLOWS:

1. Section 1. Imposition of City sales tax. Pursuant to the authority granted by and subject to the provisions of House Committee Substitute for House Bill No. 243, passed by the 75th General Assembly of the State of Missouri, a tax for general revenue purposes is hereby 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 in Section 144.010 to 144.510, R.S., Mo, and the rules and regulations of the Director of Revenue issued pursuant thereto. The rate of the tax shall be One percent (1%) on the

receipts from the sale at retail of all tangible personal property or taxable services at retail within the City of Festus, Missouri, if such property and services are subject to taxation by the State of Missouri under the provisions of Section 144.010 to 144.510, R.S., Mo. The tax shall become effective as provided in subsection 4 of Section 2 of House Committee Substitute for House Bill No. 243 and shall be collected as provided in said House Committee Substitute for House Bill No. 243.

Section 2. This Ordinance shall be submitted to the qualified voters of the City of Festus, Missouri for their approval, as required by the provisions of House Committee Substitute for House Bill No. 243, passed by the 75th General Assembly of the State of Missouri, at the general election hereby called and to be held in said City on the _____, the 14th day of November, 1972. The ballot title will be:

Shall the Sales Tax Ordinance be Approved?

| | | |
|-------------------------------------|-----------------------|---|
| <input checked="" type="checkbox"/> | For the Sales Tax | Ordinance No. <u>1275</u> of the City of Festus, Missouri passed <u>October 11, 1972</u> , imposing a City sales tax at the rate of One 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. |
| <input type="checkbox"/> | Against the Sales Tax | |

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 Sales Tax". The Voter who desires to vote against said ordinance shall place a cross mark (x) in the square opposite the words "Against the Sales 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 3. Within ten (10) days fater 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 certification of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

Section 4. This ordinance shall be and become in full force and effect on and after the date of its passage and approval by the City

Council and approval by the Mayor.

Passed this 11th day of October, 1972.

Jack K. Manley
President of Council

Approved this 11th day of October, 1972.

Jack K. Manley
Mayor, City of Festus, Missouri

Attest

Benny Spidel
City Clerk