

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 (1%) ON THE RECEIPTS OF THE SALE AT RETAIL OF ALL TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES AT RETAIL WITHIN SAID CITY, INCLUDING SALES OF METERED WATER SERVICES, ELECTRICITY, ELECTRICAL CURRENT, AND NATURAL, ARTIFICIAL OR PROPANE GAS, WOOD, COAL OR HOME HEATING OIL FOR DOMESTIC, IF SUCH PROPERTY AND SERVICES ARE SUBJECT TO TAXATION BY THE STATE OF MISSOURI UNDER THE PROVISIONS OF SECTIONS 114.010 TO 114.510 RSMo., PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 94.500 TO 94.570 RSMo., AND PROVIDING FOR SUBMISSION OF THE ORDINANCE TO THE QUALIFIED VOTERS OF SAID CITY FOR THEIR APPROVAL AT THE GENERAL ELECTION CALLED AND TO BE HELD IN SAID CITY ON APRIL 7, 2020.

WHEREAS, under the provisions of Sections 94.500 to 94.570 RSMo., the cities of the state 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 a rate not to exceed 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 144.10 to 144.510 RSMo., and Lake Annette, Missouri, desires to avail itself of such authorization and within the terms thereof, and

WHEREAS, under the provisions of Sections 94.500 to 94.570 RSMo, no ordinance enacted pursuant to the authority granted by the provisions of said Sections shall be effective until it has been submitted to the qualified voters of the city and approved by a majority of the qualified voters voting thereon.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF LAKE ANNETTE, MISSOURI, AS FOLLOWS:

SECTION 1: Imposition of city sales tax. Pursuant to the authority granted by and subject to the provisions of Section 94.500 to 94.570 RSMo., a tax for general revenue purposes is hereby imposed upon all sellers for the privilege of engaging in the business of selling retail personal property or rendering taxable services at retail to the extent and in the manner provided in Section 144.01C to 144.510 RSMo., 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 with Lake Annette, Missouri, including the sale of all metered water services, electricity, electrical current, and natural, artificial, or propane gas, wood, coal, or home heating oil for domestic use, if such property and taxable services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 and to 144.510. The tax shall become effective as provided in the statutes of the State of Missouri.

SECTION 2: This ordinance shall be submitted to the qualified voters of Lake Annette, Missouri, for their approval, as required by the provisions of Section 94.510 RSMo., at the general election hereby call and to be held in said city on Tuesday, April 7, 2020. The ballot title will be:

Shall the Sales Tax Ordinance by Approved:

Shall the City of Lake Annette, Missouri impose a sales tax of one percent (1%) to be allocated for street repair?

Yes ____ No ____

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 and the tax shall become effective on the first day of the second calendar quarter after the election.

SECTION 3: Within ten (10) days after the approval of this ordinance by the qualified voters of Lake Annette, 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 4: The City Clerk of the City of Lake Annette, Missouri shall deliver a copy of this ordinance to the Cass County Clerk on or before January 28, 2020.

SECTION 5: This ordinance shall become effective immediately upon its passage and approval.

Read two times by title only and passed by the Board of Aldermen of the City of Lake Annette, Missouri this 21st day of January, 2020.



Angela Hansen, Mayor

ATTEST:



Laurie A. Oakes, City Clerk