

Introduced by _____

First Reading _____

Second Reading _____

Ordinance No. _____

Council Bill No. B 110-22

AN ORDINANCE

imposing a local use tax at the same rate as the total local sales tax rate; providing for the local use tax to be repealed, reduced or raised in the same amount as any local sales tax is repealed, reduced or raised; directing the City Clerk to provide notice of the local use tax to the Missouri Department of Revenue; directing the City Manager to provide mapping and geographic data to the Missouri Department of Revenue; and fixing the time when this ordinance shall become effective.

WHEREAS, the City of Columbia has imposed local sales taxes, as defined in Section 32.085 RSMo, at the total combined rate of 2.00%; and

WHEREAS, the City of Columbia is authorized by Section 144.757 RSMo to impose a local use tax, subject to voter approval; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting on the proposition of whether to impose a local use tax at the same rate as the total local sales tax rate approved such local use tax at an election duly held on April 5, 2022.

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

SECTION 1. Pursuant to the votes cast by a majority of the qualified voters at an election held on April 5, 2022, a local use tax is hereby imposed within the City of Columbia at the same rate as the local sales tax currently in effect within the City upon all transactions which are subject to the taxes imposed pursuant to Chapter 144 RSMo., as may be amended from time to time.

SECTION 2. If the rate of any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate imposed herein shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the local sales tax within the City of Columbia.

SECTION 3. The local use tax imposed by this ordinance shall be in effect on the first day of the calendar quarter which begins at least forty-five (45) days after the director of revenue receives notice of adoption of the local use tax.

SECTION 4. The City Clerk is hereby directed to forward a certified copy of this ordinance, Ordinance No. 024876 calling the special election on the proposition to impose a local use tax, and the certification of the election results on the proposition from the April 5, 2022 election to the Director of Revenue of the State of Missouri by certified or registered mail within ten (10) days after passage of this ordinance.

SECTION 5. Pursuant to Section 32.310.3 RSMo., the City Manager, or designee, is hereby directed to ensure the mapping and geographic data pertaining to the City of Columbia's borders and jurisdiction are provided to the Missouri Department of Revenue to accurately reflect the boundaries of the City for collection of the local use tax. The City Manager, or designee, shall certify the accuracy of the data by affidavit and shall provide the data in a format specified by the Missouri Department of Revenue.

SECTION 6. This ordinance shall be in full force and effect from and after its passage.

PASSED this _____ day of _____, 2022.

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor