

Introduced by Treece
 First Reading 11-15-21 Second Reading 12-6-21
 Ordinance No. 024850 Council Bill No. B 373-21

AN ORDINANCE

reimposing a sales tax of one-eighth of one percent for the purpose of providing funding for local parks; providing that the tax shall be in effect for a period of ten years; providing for the use of revenues received from the tax; providing for an annual public audit; directing the City Clerk to provide notice of the tax to the Missouri Department of Revenue; and fixing the time when this ordinance shall become effective.

WHEREAS, the City of Columbia is authorized by Section 644.032 RSMo to impose a sales tax for the purpose of funding local parks, subject to voter approval; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 7, 2000, approved a one-fourth of one percent local parks sales tax for a period of five years to be reduced to one-eighth of one percent thereafter; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 8, 2005, approved a one-eighth of one percent local parks sales tax for a period of five years; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 2, 2010, approved a one-eighth of one percent local parks sales tax for a period of five years; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 3, 2015, approved a one-eighth of one percent local parks sales tax for a period of six years; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 2, 2021, approved a one-eighth of one percent local parks sales tax for a period of ten years.

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

SECTION 1. Pursuant to the authority granted in Section 644.032 RSMo, a local parks sales tax of one-eighth of one percent 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 within the City of Columbia to the extent and in the manner provided in Sections 144.010 to 144.525 RSMo, and the rules and regulations of the Director of Revenue issued pursuant thereto. The tax shall be imposed on all retail sales made within the City of Columbia which are subject to taxation under the provisions of Sections 144.010 to 144.525 RSMo.

SECTION 2. The tax imposed by this ordinance shall become effective on April 1, 2022 and shall remain in effect through March 31, 2032.

SECTION 3. All revenue received from the local parks sales tax imposed by this ordinance shall be deposited in a special trust fund and shall be solely for local parks for the City.

SECTION 4. All expenditures of money in the special trust fund shall be subject to an annual public audit.

SECTION 5. The City Clerk is hereby directed to forward a certified copy of this ordinance to the Director of Revenue of the State of Missouri by certified or registered mail within ten days after passage of this ordinance.


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

PASSED this 6th day of December, 2021.

ATTEST:




City Clerk



Mayor and Presiding Officer

APPROVED AS TO FORM:



City Counselor