

Introduced by Treese

First Reading 9-6-16

Second Reading 9-19-16

Ordinance No. 022952

Council Bill No. B 244-16

AN ORDINANCE

continuing application and collection of the local sales tax on the titling of motor vehicles, trailers, boats and outboard motors that were purchased from a source other than a licensed Missouri dealer; providing for such tax to be repealed, reduced or raised in the same amount as the local sales tax is repealed, reduced or raised; directing the City Clerk to provide notice of the use tax to the Missouri Department of Revenue; and fixing the time when this ordinance shall become effective.

WHEREAS, the City of Columbia had not previously adopted a local use tax or approved the application and collection of local tax on the titling of motor vehicles, trailers, boats and outboard motors as provided for by Section 144.020 RSMo, which were purchased from a source other than a licensed Missouri dealer pursuant to the requirements of Section 32.087 RSMo; and

WHEREAS, the City is authorized, under Section 32.087 RSMo to submit to the qualified voters of the city the question of continuing or repealing the application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on August 2, 2016 approved the continuation of the application and collection of the local sales tax on the titling of motor vehicles, trailers, boats and outboard motors that were purchased from a source other than a licensed Missouri dealer (Proposition 2).

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

SECTION 1. Pursuant to the provisions of Section 32.087 RSMo, and authorized by the qualified voters of the city, the City of Columbia hereby imposes, and further continues the current application and collection of, the local sales tax on the titling of motor vehicles, trailers, boats and outboard motors that are subject to state sales tax under Section 144.020 RSMo. and purchased from a source other than a licensed Missouri dealer.

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 If any City of Columbia sales tax is repealed or the rate thereof is reduced or raised by voter approval, the rate of tax imposed herein shall be deemed to be repealed, reduced or raised by the same action repealing or raising the City sales tax.

SECTION 3. Within ten (10) days after passage of this ordinance, the City Clerk is hereby directed to forward to the Director of Revenue of the State of Missouri by certified or registered 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. This ordinance shall be in full force and effect from and after its passage.

PASSED this 19th day of September, 2016.

ATTEST:



City Clerk



Mayor and Presiding Officer

APPROVED AS TO FORM:



City Counselor