

Introduced by: \_\_\_\_\_

First Reading: \_\_\_\_\_

Second Reading: \_\_\_\_\_

Ordinance Number: \_\_\_\_\_

Council Bill Number: B 226-26

### **AN ORDINANCE**

imposing a sales tax of one percent for the purpose of providing revenues to improve public safety for the city, which shall be limited to expenditures on equipment, salaries and benefits, and facilities for police and fire departments; providing for the use of revenues received from the tax; directing the City Clerk to provide notice of the tax to the Missouri Department of Revenue; requiring the City Manager to provide an annual report on revenues and expenditures from imposition of the tax; and fixing the time when this ordinance shall become effective.

WHEREAS, the City of Columbia is authorized by the City Sales Tax Act set out in Sections 94.500 to 94.550 RSMo. to impose a city sales tax for the benefit of such city, subject to voter approval; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon approved the imposition of a one percent sales tax to be dedicated to public safety purposes at an election duly held on August 4, 2026.

**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 94.500 to 94.550 RSMo., a sales tax of one percent dedicated to providing revenues to improve public safety is hereby imposed on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the City of Columbia to the extent and in the manner set forth herein and as provided in Sections 144.010 to 144.525 RSMo.

SECTION 2. All revenue received from the sales tax imposed by this ordinance shall be deposited in a special trust fund and shall be used solely for the purpose of providing revenues to improve public safety for the city, which shall be limited to expenditures on equipment, salaries and benefits, and facilities for police and fire departments.

SECTION 3. 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 (10) days after passage of this ordinance.

SECTION 4. As a part of the annual budget process, the City Manager shall provide a detailed report to the Council on the revenues and expenditures associated with the proceeds generated by the sales tax dedicated to public safety imposed by this ordinance.

SECTION 5. This ordinance shall be in full force and effect from and after its passage.

PASSED: \_\_\_\_\_

\_\_\_\_\_  
Mayor and Presiding Officer

ATTEST:

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Counselor