

AN ORDINANCE FOR ESTABLISHING A CITY SALES TAX FOR THE CITY OF PORTAGE DES SIOUX, MO..

BE IT ORDAINED BY THE BOARD OF ALDERMAN OF PORTAGE DES SIOUX, MISSOURI, TO WIT:

SECTION I

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 TANGIBLE PERSONAL PROPERTY OR RENDERING TAXABLE SERVICES AT RETAIL TO THE EXTENT AND IN THE MANNER PROVIDED IN SECTIONS 144.010 TO 144.510 RSMO, AND THE RULES AND REGULATIONS OF THE DIRECTOR OF REVENUE THAT IS 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 WITHIN PORTAGE DES SIOUX, MISSOURI, IF SUCH PROPERTY AND TANGIBLE SERVICES ARE SUBJECT TO TAXATION BY THE STATE OF MISSOURI UNDER THE PROVISIONS OF SECTION 144.010 TO 144.510 RSMO. THE TAX SHALL BECOME IN EFFECT AS PROVIDED IN SUBSECTION 4 OF SECTION 94.510 RSMO, AND SHALL BE THEN COLLECTED PURSUANT TO THE PROVISIONS OF SECTIONS 94.500 TO 94.570 RSMO.

SECTION II

THIS TAX SHALL BE BUDGETED EACH BUDGET YEAR INTO THE GENERAL FUND AND THEN TO BE APPROPRIATED AS SUCH.

SECTION III

THIS ORDINANCE SHALL BE SUBMITTED TO THE QUALIFIED VOTERS OF PORTAGE DES SIOUX, MISSOURI FOR THEIR APPROVAL, AS REQUIRED BY THE PROVISIONS OF SECTION 94.510 RSMO, AT THE PRIMARY ELECTION HEREBY CALLED AND TO BE HELD IN SAID CITY ON 11-5-91, THE 5th DAY OF NOVEMBER, 1991. THE BALLOT TITLE SHALL BE:

SHALL THE SALES TAX ORDINANCE BE APPROVED?



FOR THE SALES TAX



AGAINST THE SALES TAX

ORDINANCE # 167 OF PORTAGE DES SIOUX, MISSOURI PASSED 8/26/91, IMPOSING A CITY SALES TAX OF (1%) ONE PERCENT TO BE USED FOR GENERAL FUND EXPENSES ON THE RECEIPTS FROM THE SALE AT RETAIL OF ALL TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES ARE SUBJECT TO THE SALES TAX BY THE STATE OF MISSOURI.

THE VOTER WHO DESIRES TO VOTE IN FAVOR OF SAID ORDINANCE SHALL PLACE A CROSS MARK (X) IN THE SQUARE OPPOSITE THE WORDS "FOR THE SALES TAX". THE VOTER WHO DESIRES TO VOTE AGAINST SAID ORDINANCE SHALL PLACE A CROSS MARK (X) IN THE SQUARE OPPOSITE THE WORDS "AGAINST THE SALES TAX".

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.

SECTION IV

WITHIN TEN (10) DAYS AFTER THE APPROVAL OF THIS ORDINANCE BY THE QUALIFIED VOTERS OF PORTAGE DES SIOUX, 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 THE ORDINANCE TOGETHER WITH THE CERTIFICATIONS OF THE ELECTION RETURNS AND WILL ACCOMPANY IT WITH A MAP OF THE CITY CLEARLY SHOWING THE BOUNDARIES THEREOF.

SECTION V

READ THREE TIMES AND PASSED THIS 26th DAY OF August, 1991.

SEAL:

MAYOR

ATTEST:

CITY CLERK

APPROVED THE 26th DAY OF August, 1991.

SEAL:

MAYOR

ATTEST:

CITY CLERK