

Ordinance #21-2022 An ordinance Regulating Use Tax for General Revenue. Bill # 184 AJ

An ordinance of the Village of Coney Island, Missouri, imposing a use tax for general revenue purposes at the rate equal to the total local sales taxes in effect for the privilege of storing, using or consuming within the Village any article of tangible personal property pursuant to the authority granted by and subject to the provisions of Sections 144.600 through 144.761 RSMo; providing for the use tax to be repealed, reduced or raised; and providing for submission of the proposal to the qualified voters of the Village for their approval at the General election called and to be held at Lakewood church, Branson West on April 5, 2022.

Whereas, the Village has imposed total local sales taxes, as defined in Section 32.085 RSMo, at the total rate of 1%; and

Whereas, the Village is authorized, under Section 144.757 RSMo, to impose a local use tax at a rate equal to the rate of total local sales taxes in effect in the Village; and

Whereas, the proposed Village use tax cannot become effective until approved by the voters at a municipal, county or state general, primary, or special election;

Now, Therefore, be it ordained by the Board of Trustees of the Village of Coney Island, as follows:

Section 1. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo, a use tax for general revenue purposes is imposed for the privilege of storing, using or consuming within the Village any article of tangible personal property. This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside this state until the transportation of the article has finally come to rest within this Village or until the article has become commingled with the general mass of property of this Village.

Section 2. The rate of the tax shall be equal to the total local sales tax in effect. If any village sales tax is repealed or the rate thereof is reduced or raised by voter approval, the village use tax rate also shall be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the village sales tax.

Section 3. This tax shall be submitted to the qualified voters of Village of Coney Island, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at the General election hereby called and to be held in the Branson West on Tuesday the 5th day of April 2022. The ballot of submission shall contain substantially the following language:

Yes

Shall the Village of Coney Island, Missouri impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?

No

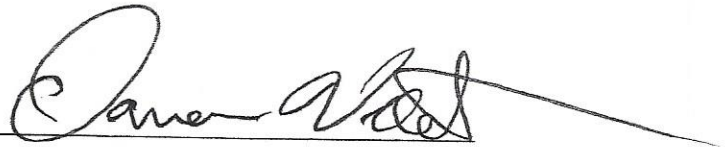
The voter who desires to vote in favor of said ordinance shall place a cross mark (x) in the square opposite the word "Yes". The voter who desires to vote against the said ordinance shall place a cross mark (x) in the square opposite the "No".

Section 4. Within ten (10) days after the approval of this ordinance by the qualified voters of the Village of Coney Island, Missouri, the Village 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 this ordinance together with certifications of the election returns and accompanied by a map of the Village clearly showing the boundaries thereof.

Section 5. This ordinance shall be in full force and effect from and after the date of its passage and approval.

Read a first and second time and passed by the Board of Trustees of the Village of Coney Island, Missouri this January 10, 2022.

Chairperson: _____

A handwritten signature in black ink, appearing to read "Cane" followed by a stylized surname, written over a horizontal line.

Attest:

A handwritten signature in black ink, appearing to read "Jennifer" followed by a stylized surname, with the date "1/10/2022" written to the right, all written over a horizontal line.