

AN ORDINANCE OF THE VILLAGE OF INNSBROOK, MISSOURI, IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE OF SEVEN-EIGHTHS (0.875%) OF ONE PERCENT FOR THE PRIVILEGE OF STORING, USING, OR CONSUMING WITHIN THE CITY 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761 RSMO; PROVIDING FOR USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNTS AS THE VILLAGE SALES TAX IS REPEALED, REDUCED OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE VILLAGE OF INNSBROOK FOR THEIR APPROVAL AT THE GENERAL ELECTION CALLED AND TO BE HELD IN THE VILLAGE ON TUESDAY, APRIL 8, 2014.

WHEREAS, the Village has imposed local sales taxes, as defined in Section 32.085 RSMo, at the rate of 0.875%; 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 the 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 INNSBROOK, MISSOURI, 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 seven-eighths of one percent (0.875%). If any village sales tax is repealed or the rate thereof is reduced or raised by voter approval, the village use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the village sales tax.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 the Village of Innsbrook, 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 Village on Tuesday, the 8th day of April, 2014. The ballot of submission shall contain substantially the following language:

Shall the Village of Innsbrook, Missouri in an attempt to eliminate the current sales tax advantage that Non-Missouri vendors have over Missouri vendors, place a local sales tax on Out-of-State purchases?

This would be at the same rate as the local sales tax, currently at a rate of 0.875% provided that, if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax also shall be repealed, reduced or raised by the same action?

A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

Yes No

If you are in favor of the question, place an "X" in the box opposite "Yes".

If you are opposed to the question, place an "X" in the box opposite "No".

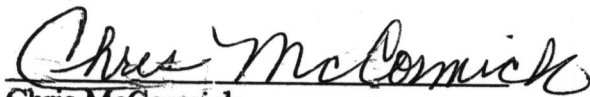
SECTION 4: Within ten (10) days after the approval of this ordinance by the qualified voters of the Village of Innsbrook, Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by U.S. registered mail or certified mail, a certified copy of this ordinance together with 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.

Said Bill was passed and approved this 10th day of December, 2013 by the Board of Trustees of the Village of Innsbrook after having been read by title two times prior to passage.


Jerry S. Thomsen
Chairman, Board of Trustees

ATTEST:


Chris McCormick
Village Administrator/Clerk