

Request for Legislative Action

Ord. #5764
Sponsor: DaRon McGee
Date: June 26, 2023

Completed by County Counselor's Office

Action Requested:	Ordinance	Res.Ord No.:	5764
Sponsor(s):	DaRon McGee	Legislature Meeting Date:	6/26/2023

Introduction

Action Items: ['Authorize']

Project/Title:

An Ordinance submitting to the qualified voters of Jackson County, Missouri, at a special election to be held on November 7, 2023, a question authorizing Jackson County to impose a local use tax at the rate authorized by law.

Request Summary

Section 144.757, RSMo Supp. 2022, authorizes each county and municipality to impose, if approved by its qualified voters, a local use tax at the local sales tax rate in effect in the county or municipality, on tangible personal property purchased in a foreign jurisdiction upon which no sales tax has been paid. Jackson County businesses are at a disadvantage when competing with foreign businesses in the sale of products, because foreign businesses pay a use tax equal to the combined sales tax only to those jurisdictions that impose use taxes, which Jackson County does not, while Jackson County businesses pay the full sales tax, the net effect of which is the tax is less for a purchaser in Jackson County if that purchaser buys from a foreign vendor.

It is the desire of the Legislature to assist Jackson County businesses and level the playing field for them to compete with foreign vendors.

If authorized, the local use tax will be imposed on the privilege of storing, using, or consuming within Jackson County, any article of tangible personal property not exempt from or subject to Missouri state and local sales taxes, but will not apply with respect to the storage, use, or consumption of any article of tangible personal property purchased, produced, or manufactured outside the state of Missouri until the transportation of the article has finally come to rest within Jackson County or until the article has become commingled with the general mass or property of Jackson County.

The proceeds of the local use tax are to be used solely for financial assistance to homeless persons and those at risk of becoming homeless, road and bridge construction and repair projects within Jackson County, including projects within the corporate limit of cities within the County, and for renovations to the Jackson County Courthouse in downtown Kansas City, and the Historic Truman Courthouse and Eastern Jackson County Courthouse in Independence, except that a portion of the tax's proceeds may be used to pay the costs incurred by the appropriate election authorities in conducting the election provided for in this Ordinance.

Contact Information

Department:	Clerk of Legislature	Submitted Date:	5/11/2023
Name:	Tedi H. Rowland	Email:	TRowland@jacksongov.org
Title:	Deputy County Clerk	Phone:	816-881-3246

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Budget Information			
Amount authorized by this legislation this fiscal year:			\$ 0
Amount previously authorized this fiscal year:			\$ 0
Total amount authorized after this legislative action:			\$
Is it transferring fund?			No
Single Source Funding:			
Fund:	Department:	Line Item Account:	Amount:
			!Unexpected End of Formula

Prior Legislation	
Prior Ordinances	
Ordinance:	Ordinance date:
5747	May 15, 2023
Prior Resolution	
Resolution:	Resolution date:

Purchasing	
Does this RLA include the purchase or lease of supplies, materials, equipment or services?	No
Chapter 10 Justification:	
Core 4 Tax Clearance Completed:	
Certificate of Foreign Corporation Received:	
Have all required attachments been included in this RLA?	

Compliance	
Certificate of Compliance	
Not Applicable	
Minority, Women and Veteran Owned Business Program	
Goals Not Applicable for following reason: Not spending money	
MBE:	.00%
WBE:	.00%
VBE:	.00%
Prevailing Wage	

Request for Legislative Action

Not Applicable	
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Fiscal Information

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History

Submitted by Clerk of Legislature requestor: Tedi H. Rowland on 5/11/2023. Comments: This is needed for the June 26, 2023 Legislative Meeting. DaRon McGee is the sponsor.

Returned for more information by Department Approver Lisa Honn on 5/11/2023 11:45:41 AM. Comments: Returning on behalf of Mary Jo for Tedi to make edits.

Submitted by Requestor Tedi H. Rowland on 5/11/2023 11:56:44 AM. Comments: Revised - THR

Approved by Department Approver Lisa Honn on 5/11/2023 11:59:15 AM. Comments: Approving for Mary Jo due to technical issue.

Not applicable by Purchasing Office Approver Craig A. Reich on 5/11/2023 12:18:51 PM. Comments:

Approved by Compliance Office Approver Jaime Guillen on 5/11/2023 12:22:41 PM. Comments:

Approved by Budget Office Approver David B. Moyer on 5/11/2023 12:31:23 PM. Comments:

Approved by Executive Office Approver Sylvia Stevenson on 5/11/2023 12:57:17 PM. Comments:

Approved by Counselor's Office Approver Lisa Honn on 5/11/2023 1:38:02 PM. Comments: Approving on behalf of Sue Akers due to technical issues.