

Corrected
August 23, 2016

Rules Committee Substitute
June 6, 2016

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE submitting to the qualified voters of Jackson County, Missouri, at the general election to be held on November 8, 2016, a question authorizing the continuance of the application and collection of the local sales tax levied in the County on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than an authorized Missouri dealer.

ORDINANCE NO. 4843, May 16, 2016

INTRODUCED BY Scott Burnett, Crystal Williams, Theresa Galvin, Garry Baker, Tony Miller, Alfred Jordan, Dennis Waits, Dan Tarwater III, and Greg Grounds, County Legislators

WHEREAS, in the case of Street v. Director of Revenue, 361 S.W.3d 355 (Mo. banc 2012), the Missouri Supreme Court held that a Missouri local government that does not impose a local compensating use tax could not collect a local use or local sales tax on the titling of motor vehicles, trailers, boats, and/or outboard motors, purchased by local residents from sources outside the State of Missouri; and,

WHEREAS, in Senate Bills 23 and 99 (Laws 2013), codified at §32.087, RSMo Supp. 2013, the General Assembly provide temporary relief from this Court ruling by treating the taxes on such out-of-state purchases as sales taxes, and not use taxes; and,

WHEREAS, section 32.087 also requires that cities and counties, such as Jackson County, which do not impose a voter-approved local use tax, must submit a question to their voters on or before the November 8, 2016 general election authorizing the continuation of the collection of this sales tax; and,

WHEREAS, by House Bill 2140 (Laws 2016), signed by the Governor on May 4, 2016, the General Assembly extended the deadline for voter approval of such a question until November 6, 2018; and,

WHEREAS, if Jackson County does not seek and obtain voter approval for the continued collection of this tax by November 6, 2018, the county will face significant revenue loss, and local Missouri automobile and boat dealers will be placed at a competitive disadvantage; and,

WHEREAS, the submission of the continuation of this tax to the voters is in the best interest of the health, welfare, and safety of the citizens of Jackson County; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, as follows:
and,

Section 1. Pursuant to the provisions of §32.087, RSMo. Supp. 2013, there is hereby submitted to the qualified voters of Jackson County, Missouri, at the general election to be held on November 8, 2016, a question authorizing Jackson County to continue applying and collecting the tax levied in Jackson County on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer.

Section 2. The qualified voters at said election shall vote by ballot and the ballots to be used at said election shall contain the following language:

**JACKSON COUNTY, MISSOURI
QUESTION # 3
GENERAL ELECTION
NOVEMBER 8, 2016
OFFICIAL BALLOT**

Shall Jackson County discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer? Approval of this measure will result in a reduction of local revenue to provide vital services for Jackson County and will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage with non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

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 3. The Clerk of the Legislature is hereby authorized and directed to notify the Jackson County and Kansas City Boards of Election Commissioners of the adoption of this Ordinance no later than 5:00 p.m. on August 30, 2016, and to include in said notification all of the terms and provisions required by §115.125, RSMo Supp. 2013.

Effective Date: This ordinance shall be effective immediately upon its signature by the

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:


Chief Deputy County Counselor


County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4843 introduced on May 16, 2016, was duly passed on June 13, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

This Ordinance is hereby transmitted to the County Executive for his signature.

6.14.16
Date


Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4843

6/14/16
Date


Frank White, Jr., County Executive