



Jackson County Missouri

Jackson County Courthouse
415 E. 12th Street, 2nd floor
Kansas City, Missouri
64106
(816)881-3242

Legislation Text

File #: 5764, Version: 0

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

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.

ORDINANCE NO. 5764, June 26, 2023

INTRODUCED BY DaRon McGee, County Legislator

WHEREAS, 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; and,

WHEREAS, 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; and,

WHEREAS, it is the desire of the Legislature to assist Jackson County businesses and level the playing field for them to compete with foreign vendors; now therefore,

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

Section 1. Pursuant to the provisions of §144.757, RSMo. Supp. 2022, there is hereby submitted 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.

Section 2. If authorized, the local use tax will be imposed on the privilege of storing, using, or consuming within Jackson County, any article of tangible person 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.

Section 3. The proceeds of the local use tax are to be used solely for road and bridge construction and repair projects within Jackson County, including projects within the corporate limit of cities within the County, for financial assistance to homeless persons and persons at risk of becoming homeless, 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.

Section 4. The initial rate of the local use tax shall be one and one-half percent (1.5%). If any Jackson County sales tax is repealed or the rate thereof is reduced or raised, pursuant to voter

approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action.

Section 5. No person shall be required to file a use tax return by virtue of the local use tax authorized by the Ordinance if that person's total purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year; and,

Section 6. 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 # 1
SPECIAL ELECTION
NOVEMBER 7, 2023
OFFICIAL BALLOT**

Shall Jackson County impose a local use tax for the purpose of financing road and bridge construction projects within the County, including projects within the corporate limits of cities within the County, for financial assistance to homeless persons and persons at risk of becoming homeless, and for renovations and repairs to the Jackson County Courthouse in downtown Kansas City and the Eastern Jackson County Courthouse and Historic Truman Courthouse in Independence, 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?

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 7. If the majority of the qualified voters at said election shall vote in favor of the approval of this question, the local use tax, if imposed by the County Legislature, shall be effective on the first day of the first calendar quarter that begins at least forty-five days after the Director of the Missouri Department of Revenue receives notice of the adoption of the local use tax.

Section 8. 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 29, 2023, and to include in said notification all of the terms and provisions required by §115.125, RSMo Supp. 2022.

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. 5764 introduced on June 26, 2023, was duly passed on July 10, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 6

Nays 2

Abstaining 0

Absent 1

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

Date

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5764.

Date

Frank White, Jr., County Executive