



Jackson County Missouri

Jackson County Courthouse
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Kansas City, Missouri
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Legislation Text

File #: 3734, 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 April 4, 2006, a question authorizing Jackson County to impose a local use tax at the rate authorized by law.

ORDINANCE #3734, January 20, 2006

INTRODUCED BY Henry C. Rizzo, Scott Burnett, Dennis Waits and Dan Tarwater, County Legislators

WHEREAS, section 144.757, RSMo Supp. 2005, authorizes each county and municipality to impose, if approved by its qualified voters, a local use tax at the rate of the local sales tax(es) 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. 2005, there is hereby submitted to the qualified voters of Jackson County, Missouri, at a special election to be held on April 4, 2006, 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 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 of property of Jackson County.

Section 3. The proceeds of the local use tax are to be used at the county's Harry S Truman Sports Complex, 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 three-quarters of one percent (.75%), plus any local sales tax rate authorized at the special election of April 4, 2006. 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 this 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 # 2
SPECIAL ELECTION
APRIL 4, 2006
OFFICIAL BALLOT

Shall the County of Jackson impose a local use tax at the same rate as the total county sales tax rate, currently three-quarters of one percent (.75%), for use at the county's Harry S Truman Sports Complex, 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? 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 G

NO G

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 January 24, 2006, and to include in said notification all of the terms and provisions required by §115.125, RSMo Supp. 2005.

Effective Date: This Ordinance shall be effective immediately upon its passage by the County Executive.

APPROVED AS TO FORM:

Chief Deputy County Counselor

County Counselor

I hereby certify that the attached Ordinance, Ordinance #3734 introduced on January 20, 2006, was duly passed on _____ January 24 _____, 2006 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 her signature.

Date

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance #3734.

Date

Katheryn J. Shields, County Executive