

## **BILL NO. 18-54**

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AN ORDINANCE REAUTHORIZING A ONE-HALF OF ONE PERCENT (1/2 OF 1%) CAPITAL IMPROVEMENT SALES TAX FOR A PERIOD OF FIFTEEN (15) YEARS AS APPROVED BY THE VOTERS OF THE CITY OF LEE'S SUMMIT AT THE APRIL 4, 2017 ELECTION, IMPOSING SAME UNTIL MARCH 31, 2033, AND CONTAINING AN EMERGENCY CLAUSE.

WHEREAS, the electorate first approved a capital improvement sales tax in November 1997 for a period of ten (10) years at a rate of one-half of one percent (1/2 of 1%), which was renewed at a rate of one-half of one percent (1/2 of 1%) in April 2007, effective April 1, 2008 for a period of ten years; and,

WHEREAS, the City Council placed before the voters of the City of Lee's Summit at the April 4, 2017, election the question of whether or not to continue to impose the tax and rate imposed in 2007 and collected in 2008, of a capital improvement sales tax of one-half of one percent (1/2 of 1%) for the purpose of certain capital improvement projects; and,

WHEREAS, the City Council canvassed the election results and found that the tax had been approved to continue for a period of fifteen (15) years, commencing on April 1, 2018; and,

WHEREAS, collection of said tax shall begin on the first day of the second quarter after the Director of Revenue has received notice of the approval of the tax, and said notice has been provided; and,

WHEREAS, it has been almost one year since the voters approved the continuation of said tax and it is customary for the City Council to enact its Ordinance reauthorizing and re-imposing this type of tax prior to its effective date which is on April 1, 2018.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LEE'S SUMMIT, MISSOURI, as follows:

SECTION 1. That in addition to all sales taxes currently imposed in the City of Lee's Summit, Missouri, the imposition and collection of a capital improvement sales tax at the rate of one-half of one percent (1/2%) as approved for continuation by the voters of the City of Lee's Summit, Missouri at an election held on April 4, 2017, for the purpose of certain capital improvement projects for a period of fifteen (15) years commencing on April 1, 2018, is hereby reauthorized, re-imposed and continued upon the receipts from the sale at retail of all tangible personal property or taxable services at retail within the City as provided by the provisions of Sections 144.010 to 144. 525, RSMo.

SECTION 2. That the City Council of the City of Lee's Summit hereby finds and declares that this ordinance constitutes an emergency because it relates to the setting of a tax rate or levy as those terms are used in Section 3.13(f), *Emergency Ordinances*, of the City's Charter, and may be passed on the same date as its introduction. Specifically, this Ordinance authorizes and relates to the sales tax rate to be collected under Sections 144.010 to 144.525, RSMo, within the City.

SECTION 3. That this ordinance shall be in full force and effect from and after the date of its passage and adoption, and approval by the Mayor.

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PASSED by the City Council of the City of Lee's Summit, Missouri, this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

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Mayor *Randall L. Rhoads*

ATTEST:

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City Clerk *Trisha Fowler Arcuri*

APPROVED by the Mayor of said City this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

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Mayor *Randall L. Rhoads*

ATTEST:

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City Clerk *Trisha Fowler Arcuri*

APPROVED AS TO FORM:

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City Attorney *Brian W. Head*