

## **BILL NO. 18-33**

---

AN ORDINANCE SUBMITTING TO THE ELECTORS OF THE CITY OF LEE'S SUMMIT, MISSOURI, AT A SPECIAL MUNICIPAL ELECTION ON TUESDAY AUGUST 7, 2018, THE QUESTION OF WHETHER THE CITY SHALL IMPOSE A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE OF TWO AND ONE QUARTER PERCENT (2.25%) FOR THE CITY OF LEE'S SUMMIT, MISSOURI, AND PROVIDING THE FORM OF NOTICE OF SAID ELECTION TO BE GIVEN AND CONTAINING AN EMERGENCY CLAUSE.

WHEREAS, An ordinance of the City of Lee's Summit, Missouri, imposing a use tax for general revenue purposes at the rate of two and one quarter percent (2.25%) for the privilege of storing, using or consuming within the City any article of tangible personal property pursuant to the authority granted by and subject to the provisions of Sections 144.600 through 144.761 RSMo; providing for the use tax to be repealed, reduced or raised in the same amount as any city sales tax is repealed, reduced or raised; and providing for submission of the proposal to the qualified voters of the City for their approval at the Special Election called and to be held in the City on August 7, 2018; and,

WHEREAS, the City has imposed local sales taxes, as defined in Section 32.085 RSMo, at the rate of 2.25% or as hereafter may be revised; and,

WHEREAS, the City is authorized, under Section 144.757 RSMo, to impose a local use tax at a rate equal to the rate of the local sales taxes in effect in the City; and,

WHEREAS, the proposed City use tax cannot become effective until approved by the voters at a municipal, county or state general, primary or special election;

NOW, THEREFORE, be it ordained by the City Council of the City of Lee's Summit, Missouri, as follows:

SECTION 1. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo, a use tax for general revenue purposes and special revenue purposes as required by law, is imposed for the privilege of storing, using or consuming within the City any article of tangible personal property. This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside this state until the transportation of the article has finally come to rest within this City or until the article has become commingled with the general mass of property of this City.

SECTION 2. The rate of the tax shall be two and one quarter percent (2.25%). If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the city sales tax.

SECTION 3. This tax shall be submitted to the qualified voters of Lee's Summit, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at a Special election hereby called and to be held in the City on Tuesday, the 7<sup>th</sup> day of August, 2018. The form of the Notice of Special Election for said special election, a copy of which is attached hereto and made a part hereof, is hereby approved.

**BILL NO. 18-33**

---

The ballot of submission shall contain substantially the following language:

Shall the City of Lee's Summit, Missouri impose a local use tax at the same rate as the total local sales tax rate, currently two and one quarter (2.25%), 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       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 4. Within ten (10) days after the approval of this ordinance by the qualified voters of (City) , Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

SECTION 5. That this Ordinance calling an election and submitting a proposition to the voters, is an emergency within the meaning of Section 3.13(f)(4) of the Charter of the City of Lee's Summit, Missouri, and, the same shall be in full force and effect immediately from and after its adoption and approval by the Mayor.

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

\_\_\_\_\_  
Mayor *Randall L. Rhoads*

ATTEST:

\_\_\_\_\_  
City Clerk *Trisha Fowler Arcuri*

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

\_\_\_\_\_  
Mayor *Randall L. Rhoads*

ATTEST:

\_\_\_\_\_  
City Clerk *Trisha Fowler Arcuri*

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney *Brian W. Head*

**NOTICE OF ELECTION**

**CITY OF LEE'S SUMMIT, MISSOURI**

Notice is hereby given to the qualified voters of the City of Lee's Summit, Missouri, that a Special Municipal Election will be held on August 7, 2018, commencing at 6:00 A.M. and closing at 7:00 P.M., on the questions contained in the following sample ballot:

**OFFICIAL BALLOT  
ELECTION – August 7, 2018  
CITY OF LEE'S SUMMIT, MISSOURI**

**Question 1**

Shall the City of Lee's Summit, Missouri impose a local use tax at the same rate as the total local sales tax rate, currently two and one quarter (2.25%), 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   
NO

**INSTRUCTIONS TO VOTERS:** 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."

The election will be held at the following polling places in the City:

PRECINCT

POLLING PLACE

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

DATED: \_\_\_\_\_, 2018.

\_\_\_\_\_  
Board of Election Commissioners of  
Jackson County, Missouri

\_\_\_\_\_  
Cass County Election Authority