

## **BILL NO. 20-04**

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AN ORDINANCE CALLING AN ELECTION TO AUTHORIZE THE IMPOSITION OF A USE TAX FOR GENERAL REVENUE PURPOSES AT A RATE EQUAL TO THE CURRENT SALES TAX RATE OF 2.25% IN THE CITY OF LEE'S SUMMIT, MISSOURI.

WHEREAS, the City of Lee's Summit ("City") is authorized to impose a local use tax at a rate equal to the rate of the local sales taxes in effect within the City pursuant to Section 144.757, RSMo; and,

WHEREAS, the City currently imposes local sales taxes, as defined in Section 32.085, RSMo, at the rate of 2.25% which is comprised of the following:

General sales tax	1.0%
Transportation sales tax	0.5%
Capital Improvements sales tax	0.5%
Parks & Recreation sales tax	0.25%

WHEREAS, the City Council desires to submit a ballot question regarding the use tax as authorized by Section 144.757, RSMo, to the qualified voters of the City; and,

WHEREAS, the City Council intends to appropriate the use tax in the same proportion as the four components of the sales taxes for the general fund, transportation, capital improvements and parks and recreation; and

WHEREAS, Section 144.757, RSMo, provides that the use tax may be referred to or described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain intrabusiness transactions.

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

SECTION 1. There is hereby imposed, subject to approval of a ballot measure as set forth below by the qualified voters, a use tax as authorized by Section 144.757, RSMo.

SECTION 2. An election is hereby ordered to be held in the City of Lee's Summit, Missouri on the public municipal election date of April 7, 2020, on the following question:

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 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.

If this question is approved, the City of Lee's Summit would begin collecting a use tax from sales made to Lee's Summit buyers by online and out of state vendors that are not currently taxed. The funds derived from the use tax will fund municipal costs and expenses, including police and fire safety, transportation and other capital improvements, and parks and recreation.

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SECTION 3. The form of Notice of Election showing said question, a copy of which is attached hereto and made a part hereof, is hereby approved.

SECTION 4. The City Clerk is hereby authorized and directed to notify the Board of Election Commissioners of Jackson County, Missouri, and the County Clerk of Cass County, Missouri, of the passage of this Ordinance no later than 4:00 P.M. on Tuesday, January 28, 2020, and to include in said notification all of the terms and provisions required by Chapter 115, RSMo, as amended.

SECTION 5. At said election, the qualified registered voters of the City shall vote at the polling places within the City, as designated by the Board of Election Commissioners of Jackson County and the Clerk of Cass County.

SECTION 6. The judges and clerks at said election shall be designated by the Board of election Commissioners of Jackson County and the Clerk of Cass County.

SECTION 7. The City Council hereby expresses the intention to appropriate the use tax in the same proportion as the sales tax for the general fund, transportation, capital improvements and parks and recreation. The City Council further expresses the intention that, if any of the sales taxes are repealed or the rate thereof is reduced or raised by voter approval, the resulting equivalent use tax rate will be appropriated in the same resulting proportions as the sales tax rates. The intention to appropriate the use tax in the same proportions as the sales taxes imposed by the City shall be subject to budgeting and annual appropriations by the City Council.

SECTION 8. That this Ordinance shall be in full force and effect from and after its passage, adoption, and approval by the Mayor.

PASSED by the City Council of the City of Lee's Summit, Missouri, this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST:

\_\_\_\_\_  
Mayor *William A. Baird*

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

APPROVED by the Mayor of said city this \_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST:

\_\_\_\_\_  
Mayor *William A. Baird*

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

APPROVED AS TO FORM:

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

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**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 the City Council has called an election to be held on April 7, 2020, commencing at 6:00 A.M. and closing at 7:00 P.M., on the question contained in the following sample ballot:

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**OFFICIAL BALLOT  
ELECTION – APRIL 7, 2020  
CITY OF LEE'S SUMMIT, MISSOURI**

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 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.

If this question is approved, the City of Lee's Summit would begin collecting a use tax from sales made to Lee's Summit buyers by online and out of state vendors that are not currently taxed. The funds derived from the use tax will fund municipal costs and expenses, including police and fire safety, transportation and other capital improvements, and parks and recreation.

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: \_\_\_\_\_, 2020.

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

\_\_\_\_\_  
Cass County Clerk