

**COUNCIL BILL NO. 1898**

**ORDINANCE NO. 1880**

*AN ORDINANCE OF THE CITY OF LAMAR, MISSOURI, IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE EQUAL TO THE TOTAL LOCAL SALES TAXES IN EFFECT 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761, RSMo; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE GENERAL ELECTION CALLED AND TO BE HELD IN THE CITY ON TUESDAY, NOVEMBER 2, 2021.*

WHEREAS, the City has imposed local sales taxes, as defined in Section 32.085, RSMo, at the rate of 2.0%; 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 Board of Aldermen of the City of Lamar, 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 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 equal to the total local sales tax in effect. If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the city sales tax.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 Lamar, Missouri, for their approval, as required by the provisions of Section 144.757, RSMo, at the general election hereby called and to be held in the City on Tuesday, the 2nd day of November, 2021. The ballot of submission shall contain substantially the following language:

Shall the City of Lamar impose a local use tax 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 4. Within ten (10) days after the approval of this ordinance by the qualified voters of Lamar, 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. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

**PASSED** by the Board of Aldermen and **APPROVED** by the Mayor of the City of Lamar, Missouri, this 19th day of July, 2021.

By \_\_\_\_\_  
MIKE HULL, Mayor

ATTEST:

By \_\_\_\_\_  
BEV BAKER, City Clerk