

**AN ORDINANCE IMPOSING A LOCAL USE TAX ON OUT-OF-STATE PURCHASES, AT A RATE EQUAL TO THE RATE OF LOCAL SALES TAXES IN EFFECT IN THE CITY, FOR THE PURPOSE OF FUNDING INFRASTRUCTURE AND CAPITAL IMPROVEMENTS WITHIN THE CITY; CALLING AN ELECTION IN THE CITY OF PARKVILLE, MISSOURI, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS OF SAID CITY THE QUESTION OF WHETHER TO IMPOSE SAID LOCAL USE TAX; AND AUTHORIZING THE CITY CLERK TO GIVE NOTICE OF THE ELECTION TO BE HELD ON APRIL 4, 2023**

WHEREAS, the City of Parkville, Missouri (the "City"), with voter approval, currently levies local sales taxes, as defined in Section 32.085 RSMo, at the rate of two percent (2%); and

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

WHEREAS, a local use tax requires the same tax rate to be charged on purchases made from businesses located outside Missouri as charged by businesses located in the City, eliminating an inequity between in-state and out-of-state businesses that provides a competitive advantage for out-of-state businesses; and

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

WHEREAS, the Board of Aldermen desires to submit the question of whether the City shall impose a local use tax to the qualified voters of the City at the general municipal election on April 4, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF PARKVILLE, 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 the purpose of funding infrastructure and capital improvements is imposed for 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 the state of Missouri until the transportation of the article has finally come to rest within the City or until the article has become commingled with the general mass of property of the City.

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 If any local sales tax of the City is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate of the City shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the local sales tax.

SECTION 3. The question of whether to impose a local use tax in the City shall be submitted to the qualified voters of the City for their approval at the General Municipal Election Day to be held in the City on Tuesday, April 4, 2023. The ballot of submission shall contain substantially the following language:

OFFICIAL BALLOT  
ELECTION  
CITY OF PARKVILLE, MISSOURI  
April 4, 2023

PROPOSITION U

Shall the City of Parkville, Missouri impose a local use tax (a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain intrabusiness transactions) at the same rate as the total local sales tax rate, for the purpose of funding infrastructure and capital improvements within the City, 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

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."

SECTION 4. The City Clerk is hereby authorized and directed to give notice to the Platte County, Missouri Board of Elections of the calling of the election no later than 5:00 p.m. on January 24, 2023, and to include in said notification all of the applicable terms and provisions required by the Comprehensive Election Act, Chapter 115 RSMo, as amended. The City Clerk is hereby authorized and directed to perform such other tasks as may be necessary and required by law to place this proposal on the ballot at the election to be held on Tuesday, April 4, 2023.

SECTION 5. The form of the Notice of Election for said election, a copy of which is attached hereto and made a part hereof, is hereby approved.

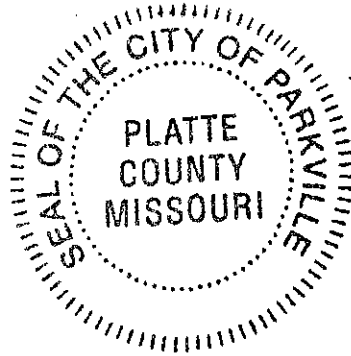
SECTION 6. If the ballots are submitted on Tuesday, April 4, 2023, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the local use tax shall become effective on the first day of the calendar quarter which begins at least forty-five (45) days after the Director of Revenue of the State of Missouri receives notice of adoption of the local use tax.

SECTION 7. Within ten (10) days following approval by the qualified voters of the City of the local use tax proposal, the City Clerk shall forward to the Director of Revenue of the State of Missouri, by registered or certified mail, a certified copy of this Ordinance together with certifications of the election returns, accompanied by a map of the City clearly showing the boundaries thereof.

SECTION 8. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

PASSED and APPROVED this 6<sup>th</sup> day of December 2022.

  
Mayor Dean Katerndahl



ATTESTED:

  
City Clerk Melissa McChesney

NOTICE OF ELECTION

CITY OF PARKVILLE, MISSOURI

Notice is hereby given to the qualified voters of the City of Parkville, Missouri, that the Board of Aldermen of the City has called an election to be held in the City on April 4, 2023, commencing at 6:00 a.m. and closing at 7:00 p.m., on the question contained in the following sample ballot:

OFFICIAL BALLOT  
ELECTION  
CITY OF PARKVILLE, MISSOURI  
April 4, 2023

PROPOSITION U

Shall the City of Parkville, Missouri impose a local use tax (a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain intrabusiness transactions) at the same rate as the total local sales tax rate, for the purpose of funding infrastructure and capital improvements within the City, 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

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 polling place(s) for all qualified voters of the City of Parkville, Missouri will be:

[Insert Polling Place Locations]

Done by order of the Board of Aldermen this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Platte County, Missouri Board of Elections