### BILL NO. <u>3259</u>

## ORDINANCE NO. 3192

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; 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 NOVEMBER 7, 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 and one-half percent (2.5%); 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 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, to leverage grant proceeds with required matching funds to improve the City's infrastructure, the City has identified the need for funding the infrastructure/capital related projects, which are currently unfunded, for the betterment of Parkville; and

WHEREAS, the City has identified the need for funding roads, infrastructure and capital projects, especially capital grant related projects that require the City to provide matching funds; and

WHEREAS, the City has identified the need for funding construction, maintenance, and repairs of, and improvements to, pedestrian corridors, multi-use trails, and recreation trails; and

WHEREAS, a local use tax would provide funding for such roads, infrastructure, and capital projects, and for the construction, maintenance and repairs of, and improvements to, pedestrian corridors, multi-use trails, and recreation trails; and

WHEREAS, 80% of such local use tax shall be allocated to funding roads, infrastructure, and capital projects, including, without limitation, capital grant related projects requiring City of Parkville matching funds such as 9 Highway at East Street (Triangle), future phases of 9 Highway (between 6th Street and Lakeview Drive), and the Bell Road connectivity project for sidewalks; and

WHEREAS, 20% of such local use tax shall be allocated to funding construction, maintenance, repairs, and improvements to pedestrian corridors, multi-use trails, and recreation trails; and

WHEREAS, the above-referenced funds shall be accounted for and reported to the Board of Aldermen on an annual basis; 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 election on November 7, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF

PARKVILLE, MISSOURI, as follows:

<u>SECTION 1</u>. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo, a use tax 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.

<u>SECTION 2</u>. The rate of the tax shall be two and one-half percent (2.50%). 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.

<u>SECTION 3.</u> 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 Election to be held in the City on Tuesday, November 7, 2023. The ballot of submission shall contain substantially the following language:

# OFFICIAL BALLOT ELECTION CITY OF PARKVILLE, MISSOURI November 7, 2023

# **PROPOSITION T**

For the purpose of funding roads, infrastructure and capital projects, including, without limitation, capital grant related projects requiring City of Parkville matching funds, including 9 Highway at East Street (Triangle), future phases of 9 Highway (between 6th Street and Lakeview Drive) and the Bell Road connectivity project for sidewalks; and funding for the construction, maintenance, and repair of, and improvements to, pedestrian corridors, multi-use trails, and recreation trails, shall the City of Parkville, Missouri, impose a local use tax at the same rate as the total local City sales tax rate, currently two and one-half percent (2.50%), 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."

<u>SECTION 4</u>. 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

August 1, 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, November 7, 2023.

<u>SECTION 5</u>. 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.

<u>SECTION 6</u>. If the ballots are submitted on Tuesday, November 7, 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.

<u>SECTION 7</u>. 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.

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

PASSED and APPROVED this 18th day of July 2023.

ATTESTED:

City Clerk Melissa McChesne



Mayor Dean Katerndahl

#### 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 November 7, 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 November 7, 2023

## PROPOSITION T

For the purpose of funding roads, infrastructure and capital projects, including, without limitation, capital grant related projects requiring City of Parkville matching funds, including 9 Highway at East Street (Triangle), future phases of 9 Highway (between 6th Street and Lakeview Drive) and the Bell Road connectivity project for sidewalks; and funding for the construction, maintenance, and repair of, and improvements to, pedestrian corridors, multi-use trails, and recreation trails, shall the City of Parkville, Missouri, impose a local use tax at the same rate as the total local City sales tax rate, currently two and one-half percent (2.50%), 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 \_\_\_\_\_, 2023.

Platte County, Missouri Board of Elections