

**AN ORDINANCE AMENDING AND RESTATING ORDINANCE NO. 3081 CALLING FOR 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 A LOCAL USE TAX ON OUT-OF-STATE PURCHASES AT A RATE EQUAL TO THE RATE OF THE LOCAL SALES TAXES IN EFFECT IN THE CITY AND AUTHORIZING LEGAL COUNSEL FOR THE CITY TO SEEK AUTHORIZATION FROM THE CIRCUIT COURT PURSUANT TO CHAPTER 115 OF THE REVISED STATUTES OF MISSOURI FOR AN AMENDMENT TO THE BALLOT LANGUAGE TO CONFORM WITH STATE LAW**

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, on August 17, 2021, the Board of Aldermen adopted Ordinance No. 3081 to submit the question of whether the City shall impose a local use tax to the qualified voters of the City at the special election on November 2, 2021; and

WHEREAS, pursuant to Senate Bill 153, Section 144.757 RSMo was amended effective August 28, 2021, to revise the required ballot language for local use tax ballot questions; and

WHEREAS, the Board of Aldermen desires to amend and restate the ballot language included in Ordinance No. 3081 to conform to the provisions of Section 144.757 RSMo effective on August 28, 2021 and to authorize legal counsel to the City to seek authorization from the Circuit Court pursuant to Chapter 115 RSMo to make said amendment and provide notification to the Platte County, Missouri Board of Elections in accordance therewith.

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 general revenue purposes 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 special election hereby called and to be held in the City on Tuesday, November 2, 2021. The ballot of submission shall contain substantially the following language:

OFFICIAL BALLOT  
ELECTION  
CITY OF PARKVILLE, MISSOURI  
November 2, 2021

PROPOSITION A

Shall the City of Parkville, Missouri 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

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 3. 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 the date and time specified in an Order entered by the Circuit Court of Platte County, Missouri, as described in Section 7 of this Ordinance 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 2, 2021.

SECTION 4. 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.

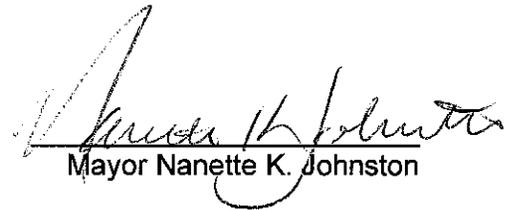
SECTION 5. If the ballots are submitted on Tuesday, November 2, 2021, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the local use tax shall become effective on the first day of the calendar quarter which begins at least forty-five (45) days after the Director of Revenue of the State of Missouri receives notice of adoption of the local use tax.

SECTION 6. 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 7. Because this Ordinance amending and restating Ordinance No. 3081 calling for an election for the purpose of submitting to the qualified voters of the City the question of whether to impose a local use tax on out-of-state purchases at a rate equal to the rate of the local sales taxes in effect in the City is being adopted after the deadline for notice to the Platte County, Missouri Board of Elections, of the election as required by Chapter 115 RSMo, the City's legal counsel is hereby authorized and directed to take all actions necessary to seek approval from the Circuit Court of Platte County, Missouri, to make said amendment to the ballot language and provide notice to the Platte County, Missouri Board of Elections, all in accordance with the provisions of Chapter 115 RSMo.

SECTION 8. The provisions of Section 7 of this Ordinance shall be in full force and effect from and after its passage and approval. All other provisions of this Ordinance shall only be in full force and effect from and after entry of an Order by the Circuit Court of Platte County, Missouri, as described herein.

PASSED and APPROVED this 31<sup>st</sup> day of August 2021.

  
Mayor Nanette K. Johnston

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 November 2, 2021, 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 2, 2021

PROPOSITION A

Shall the City of Parkville, Missouri 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

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

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DATED: \_\_\_\_\_, 2021.

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Platte County, Missouri Board of Elections

**AN ORDINANCE CALLING FOR 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 A LOCAL USE TAX ON OUT-OF-STATE PURCHASES AT A RATE EQUAL TO THE RATE OF THE LOCAL SALES TAXES IN EFFECT IN THE CITY**

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 special election on November 2, 2021.

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 general revenue purposes 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 special election hereby called and to be held in the City on Tuesday, November 2, 2021. The ballot of submission shall contain substantially the following language:

OFFICIAL BALLOT  
ELECTION  
CITY OF PARKVILLE, MISSOURI  
November 2, 2021

PROPOSITION A

Shall the City of Parkville, Missouri impose a local use tax at the same rate as the total sales tax rate, currently, two percent (2%), 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? Use tax shall not be required to be paid by persons whose purchases from out-of-state vendors do not exceed in total more than two thousand dollars (\$2,000.00) 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."

**SECTION 3.** 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 24, 2021, 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 2, 2021.

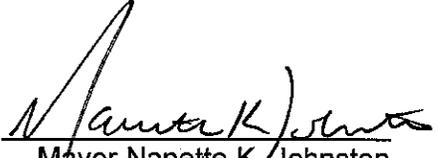
**SECTION 4.** The form of the Notice of Election for said election, a copy of which is attached hereto and made a part hereof, is hereby approved.

**SECTION 5.** If the ballots are submitted on Tuesday, November 2, 2021, 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.

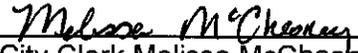
**SECTION 6.** Within ten (10) days following approval by the qualified voters of the City of the local use tax proposal, the City Clerk shall forward to the Director of Revenue of the State of Missouri, by registered or certified mail, a certified copy of this Ordinance together with certifications of the election returns, accompanied by a map of the City clearly showing the boundaries thereof.

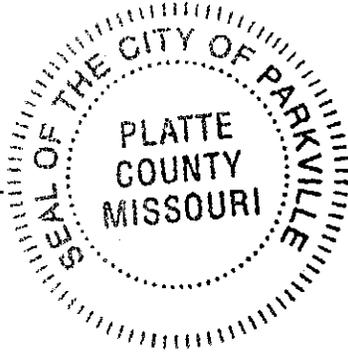
**SECTION 7.** This ordinance shall be in full force and effect from and after its passage and approval.

PASSED and APPROVED this 17th day of August 2021.

  
Mayor Nanette K. Johnston

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 November 2, 2021, 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 2, 2021

PROPOSITION A

Shall the City of Parkville, Missouri impose a local use tax at the same rate as the total sales tax rate, currently, two percent (2%), 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? Use tax shall not be required to be paid by persons whose purchases from out-of-state vendors do not exceed in total more than two thousand dollars (\$2,000.00) 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: \_\_\_\_\_, 2021.

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