ORDINANCE NO. 14-02
USE TAX

AN ORDINANCE OF THE COUNTY OF CAPE GIRARDEAU, MISSOURI, IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE OF ONE PERCENT (1%) 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761, RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED, OR RAISED IN THE SAME AMOUNT AS ANY COUNTY SALES TAX IS REPEALED, REDUCED, OR RAISED; PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE COUNTY OF A PROPOSAL AUTHORIZING THE COUNTY COMMISSION TO IMPOSE THE LOCAL USE TAX; DESIGNATING THE TIME OF HOLDING THE ELECTION.

WHEREAS, the County has imposed total local sales taxes, as defined in Section 32.085, RSMo, at the rate of one percent (1%); and

WHEREAS, the County 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 County; and

WHEREAS, the proposed County use tax cannot become effective until approved at an election by the qualified voters of the County.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSION OF CAPE GIRARDEAU COUNTY, 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 County 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 the County or until the article has become commingled with the general mass of property of this County.

Section 2. The rate of the tax shall be one percent (1%). If any County sales tax is repealed or the rate thereof is reduced or raised by voter approval, the County use tax rate also shall be deemed to the same extent to be repealed, reduced, or raised by the same action repealing, reducing, or raising the County sales tax.

Section 3. Said use tax shall become effective as provided by law upon approval thereof by a majority of the votes cast on the proposition by the qualified voters of the County voting thereon.

Section 4. A special election is hereby ordered to be held in the County of Cape Girardeau, Missouri on Tuesday, April 8, 2014, on the following question:

QUESTION

In an attempt to eliminate the current sales tax advantage that Non-Missouri vendors have over Missouri vendors, shall the County of Cape Girardeau, Missouri, impose a local use tax at the same rate as the total local sales tax rate, currently one percent (1%), 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.

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

Section 6. The County Commission is hereby authorized and directed to notify the County Clerk of Cape Girardeau County, Missouri, of the passage of this ordinance no later than 5:00 p.m. on Tuesday, January 28, 2014, and to include in said notification all of the terms and provisions required by Chapter 115 of the Revised Statutes of Missouri, as amended.

Section 7. Within ten (10) days after the approval of this proposition by the qualified voters of the County of Cape Girardeau, Missouri, the County 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, including the Notice of Election, and a copy of the abstract of votes cast on the question at said election.

Section 8. This ordinance shall take effect and be in force from and after its passage and approval.

READ TWO (2) TIMES AND PASSED AND APPROVED this 16th day of January, 2014 by a vote of 3 ayes, 0 nays,

0 abstentions and 0 absent.

CAPE GIRARDEAU COUNTY, MISSOURI

Clint D. Tracy, Presiding Commissioner

Paul E. Koeper, First District Commissioner

Charles J. Herbst III, Second District Commissioner

(SEAL)

CAPE GIRARDEAU COUNTY MISSOURI COMMISSION SEAL

ATTEST:

Kara Clark Summers
County Clerk of Cape Girardeau County, Missouri

NOTICE OF ELECTION
CAPE GIRARDEAU COUNTY, MISSOURI

Notice is hereby given to the qualified voters of the County of Cape Girardeau, Missouri, that the County Commission of Cape Girardeau County, Missouri has called an election to be held in the County of Cape Girardeau on April 8, 2014, commencing at 6:00 a.m. and closing at 7:00 p.m., on the question contained in the following sample ballot:

OFFICIAL BALLOT

SPECIAL ELECTION

CAPE GIRARDEAU COUNTY, MISSOURI

April 8, 2014

QUESTION

In an attempt to eliminate the current sales tax advantage that Non-Missouri vendors have over Missouri vendors, shall the County of Cape Girardeau, Missouri, impose a local use tax at the same rate as the total local sales tax rate, currently one percent (1%), 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.

[ ] 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 County:

PRECINCT	POLLING PLACE
_____	_____
_____	_____
_____	_____
_____	_____

Dated this 16 day of January, 2014.

Kara Clark Summers

Kara Clark-Summers, County Clerk

Presiding Commissioner
Clint D. Tracy

Associate Commissioner
Paul E. Koeper

Associate Commissioner
Charles J. Herbst III

#1 Barton Square, Ste. 301
Jackson, MO 63755
(573) 243-3547
kclark@capecounty.us

Cape Girardeau County Clerk

Kara Clark Summers

NOTICE OF PUBLIC MEETING

A Public Meeting is scheduled by the County Commission of Cape Girardeau County, Missouri to adopt Ordinance 14-02 as follows:

AN ORDINANCE OF THE COUNTY OF CAPE GIRARDEAU, MISSOURI, IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE OF ONE PERCENT (1%) 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 COUNTY SALES TAX IS REPEALED, REDUCED, OR RAISED; PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE COUNTY OF A PROPOSAL AUTHORIZING THE COUNTY COMMISSION TO IMPOSE THE LOCAL USE TAX; DESIGNATING THE TIME OF HOLDING THE ELECTION.

The meeting will be held on Thursday, January 16, 2014 at 9:30 A.M. in the County Commission Chambers, County Administration Building 3rd Floor, 1 Barton Square, Jackson, MO 63755.

Copy of proposed ordinance will be on file in the County Clerk's Office for review. The public meeting is to give parties in interest and citizens an opportunity to ask questions and present comments.

CAPE GIRARDEAU COUNTY COMMISSION

By: Kara Clark Summers

Kara Clark Summers, Clerk of the County Commission

Southeast Missourian: 1/9/2014
Posted 01/07/2014