ORDINANCE NO. 15-01

AN ORDINANCE OF THE COUNTY OF CAPE GIRARDEAU, MISSOURI, IMPOSING A USE TAX FOR CAPITAL IMPROVEMENT PURPOSES TO INCLUDE A NEW COURTHOUSE FACILITY 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761, RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED, OR RAISED IN THE SAME AMOUNT AS ANY COUNTY SALES TAX IS REPEALED, REDUCED, OR RAISED; PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE COUNTY OF A PROPOSAL AUTHORIZING THE COUNTY COMMISSION TO IMPOSE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 capital improvement purposes to include a new courthouse facility 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 If any County sales tax is repealed or the rate thereof is reduced or raised by voter approval, the County use tax rate also shall be deemed to the same extent to be repealed, reduced, or raised by the same action repealing, reducing, or raising the County sales tax.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 7, 2015, on the following question:

QUESTION

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.

The proposal is an attempt to eliminate the current sales tax advantage that Non-Missouri vendors have over Missouri vendors.

The purpose of the tax is to provide funding for capital improvements to include a new courthouse facility.

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 27, 2015, 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 27th day of January, 2015 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 Tuesday, April 7, 2015, 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
TUESDAY, APRIL 7, 2015

QUESTION

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.

The proposal is an attempt to eliminate the current sales tax advantage that Non-Missouri vendors have over Missouri vendors.

The purpose of the tax is to provide funding for capital improvements to include a new courthouse facility.

[ ] 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
Friedheim	Trinity Lutheran Church Parish Hall
Oak Ridge	First Baptist Church of Oak Ridge Fellowship Hall
Byrd 1	The Bridge-First Baptist Church of Jackson
Byrd 2	New McKendree Methodist Church-Annex
Byrd #3	American Legion Hall
Byrd #4	American Legion Hall
Byrd 5 & 6	Jackson Junior High School
Brown Owl	Missouri Conservation Department
Campster/Pecan Grove	Zion Lutheran Church – Parish Hall
Precinct 1 & 4	Christ Church of the Heartland
Precinct 2	Good Shepherd Lutheran Chapel
Precinct 6 & 14	St. Andrew Lutheran Church
Precinct 7	Arena Building
Precinct 8 & 9	Cape Girardeau City Hall
Precinct 12 & 18	Shawnee Park Center
Precinct 13 & 15	Bethany Baptist Church
Precinct 16	La Croix United Methodist Church
Precinct 17	Arena Building
Gordonville	Christ Lutheran Church-Parish Hall
Whitewater	Whitewater Methodist Church
Burfordville	Burfordville Baptist Church-Fellowship Hall
Hanover	Hanover Lutheran Church
Nell Holcomb	Nell Holcomb R-4 School
Oriole/Neelys Landing	Jackson Gospel Chapel
Fruitland	Fruitland Community Church
New Wells	Immanuel Lutheran Church
Pocahontas	St. Johns Lutheran Church-Parish Hall
Delta	Delta Community Center
Millersville	Millersville Masonic Temple

CAPE GIRARDEAU COUNTY, MO COUNTY CLERK
SEAL

Dated this 27th day of January 2015.

Kara Clark Summers

Kara Clark Summers, County Clerk