AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, REFERRING THE DECISION CONCERNING OPTING OUT OF THE STATE IMPOSED "BACK TO SCHOOL" SALES TAX HOLIDAY TO THE BOARD OF ALDERMEN EACH YEAR.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF OSAGE BEACH, AS FOLLOWS, TO WIT:

Whereas, the Missouri General Assembly has passed and the Governor has signed, House Bill 64 that establishes a so called "Sales Tax Holiday" for the first weekend in August; and

Whereas, the legislation does not provide for the reimbursement to local governments for lost revenues; and

Whereas, the sales tax holiday will significantly reduce local revenues; and

Whereas, municipalities depend on sales tax revenues to provide essential services for the citizens, including police, parks, streets, code enforcement, water, sewer and other services; and

Whereas, these sales taxes were approved by a vote of the people who expect the promised services; and

Whereas, the legislation authorizes local governments to opt out of the "Sales Tax Holiday" by ordinance of the governing body.

Whereas, the Board of Aldermen desires to reserve to itself the duty to make this decision of a yearly basis by ordinance of the governing body:

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF OSAGE BEACH, MISSOURI, AS FOLLOWS:

<u>Section 1</u>. Section 140.050 of the Code of Ordinances is hereby repealed.

Section 2. A new section 140.050 of the Code of Ordinances is hereby adopted as follows:

Section 140.050.

Beginning in 2021 and every year thereafter, the City Clerk shall, place upon the agenda of the Board of Aldermen an ordinance addressing the question of opting out of provisions of Section 144.049 RSMo. exempting sales of certain clothing, personal computers, certain computer software, and school supplies that occur within the boundaries of said City beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following from local sales taxes. Said ordinance shall appear on the agenda of the Board of Aldermen at the first meeting in May, for final action at the last meeting in May.

Section 3. Severability

The chapters, sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or

otherwise invalid by the valid judgment or degree of any Court of any competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the same would have been enacted by the Board of Aldermen without the incorporation in this ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

Section 4. Repeal of Ordinances not to affect liabilities, etc.

Whenever any part of this ordinance shall be repealed or modified, either expressly or by implication, by a subsequent ordinance, that part of the ordinance thus repealed or modified shall continue in force until the subsequent ordinance repealing or modifying the ordinance shall go into effect unless therein otherwise expressly provided; but no suit, prosecution, proceeding, right, fine or penalty instituted, created, given, secured or accrued under this ordinance previous to its repeal shall not be affected, released or discharged but may be prosecuted, enjoined and recovered as fully as if this ordinance or provisions had continued in force, unless it shall be therein otherwise expressly provided.

Section 5. That this Ordinance shall be in full force and effect from and after the date of passage and approval of the Mayor.

READ FIRST TIME: June 4, 2020 READ SECOND TIME: June 18, 2020

I hereby certify that Ordinance No.20.34 was duly passed on June 18, 2020 by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes:

6

Nays: 0

Abstentions: 0

Absent:

0

This Ordinance is hereby transmitted to the Mayor for his signature.

June 18, 2020 Date

Tara Berreth, City Clerk

Approved as to form:

Edward B. Rucker, City Attorney

I hereby approve Ordinance No.20.34.

John Olivarri, Mayor

Tara Berreth, City Clerk

Pate 18, 2000