

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, IMPOSING A USE TAX FOR THE PURPOSE OF FUNDING THE CONSTRUCTION, MAINTENANCE, REPAIR OF, AND IMPROVEMENTS TO THE CITY'S PARKS AND RECREATION SYSTEM, AND WITH ANY ADDITIONAL FUNDS BEING APPLIED TO OTHER GENERAL FUND NEEDS OF THE CITY, AT THE RATE EQUAL TO THE TOTAL LOCAL SALES TAXES IN DEFECT FOR THE PRIVILEGE OF STORING, USING, OR CONSUMING WITHIN THE CITY ANY ARTICLE OF TANGIBLE PERSONAL PROPERTY 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GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761 RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED, OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED, OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE GENERAL MUNICIPAL ELECTION CALLED AND TO BE HELD IN THE CITY ON APRIL 2, 2024.

WHEREAS, the City has imposed total local sales taxes, as defined in Section 32.085 RSMo, at the total rate of 2.0%; and

WHEREAS, the City is authorized, under Section 144.757 RSMo, to impose a local use tax at a rate equal to the rate of the total local sales taxes in effect in the City; and

WHEREAS, a local use tax will require the same tax rate be charged on purchases made from businesses located outside Missouri as are charged by businesses in Osage Beach, Missouri, eliminating a competitive advantage of out-of-state businesses.

WHEREAS, the proposed City use tax cannot become effective until approved by the voters at a municipal, county or state general, primary, or special election;

NOW, THEREFORE, be it ordained by the Board of Aldermen of City of Osage Beach, 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 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 this state until the transportation of the article has finally come to rest within this City or until the article has become commingled with the general mass of property of this City.

Section 2. The rate of the tax shall be equal to the total local sales tax in effect. If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the city sales tax.

Section 3. This tax shall be submitted to the qualified voters of City of Osage Beach, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at the General Municipal election hereby called and to be held in the City on 2ND, the Tuesday day of April 2024. The ballot of submission shall contain substantially the following language:

Proposition No. U

For the purpose of funding the construction, maintenance, repair of, and improvements to the City's Parks and Recreation System, and with any additional funds being applied to other General Fund needs of the City, shall the City of Osage Beach impose a local use tax at the same rate as the total local sales tax rate, currently Two-percent (2.0%), 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, punch out the square opposite the word "Yes". If you are opposed to the question, punch out the square opposite the word "No".

Section 4. Within ten (10) days after the approval of this ordinance by the qualified voters of City of Osage Beach Missouri, the City 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 and accompanied by a map of the City clearly showing the boundaries thereof.

Section 5. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

READ FIRST TIME: January 18, 2024

READ SECOND TIME: January 18, 2024

I hereby certify that Ordinance No. 24.03 was duly passed on January 18, 2024, 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.

January 18, 24
Date

Tara Berreth
Tara Berreth, City Clerk

Approved as to form:

Cole Bradbury
Cole Bradbury, City Attorney

I hereby approve Ordinance No. 24.03.

Michael Harmison
Michael Harmison, Mayor

January 18, 24
Date

Tara Berreth
Tara Berreth, City Clerk

Notice of Election

Notice is hereby given that an election will be held in the City of City of Osage Beach, Missouri, on Tuesday, the 2nd day of April 2024 for the purpose of submitting to the qualified electors of the City of Osage Beach, Missouri, the following proposition:

Proposition No. U

For the purpose of funding the construction, maintenance, repair of, and improvements to the City's Parks and Recreation System, and with any additional funds being applied to other General Fund needs of the City, shall the City of Osage Beach impose a local use tax at the same rate as the total local sales tax rate, currently Two-percent (2.0%), 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?

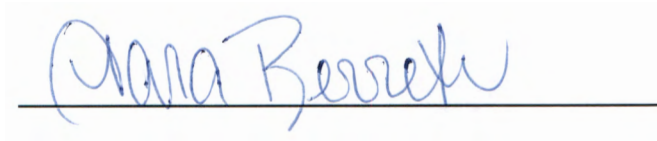
_____ Yes

_____ No

CERTIFICATION

I, Tara Berreth, City Clerk of the city of Osage Beach, Missouri, do hereby certify that the following is a complete, true and correct copy of Ordinance 24.03 of the City of Osage Beach, Missouri a fourth class municipality duly organized and existing under the laws of the State of Missouri, which Ordinance was passed and approved at a duly called meeting of the Board of Aldermen of the City of Osage beach, held January 18, 2024, a quorum being present, and is set forth in the minutes of said meeting; that I am the keeper of the City Seal and of the minutes and records of this municipality. Said Ordinance has not been amended or nor rescinded.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed Seal of the City, this 23rd day of January 2024.



Tara Berreth/City Clerk