ORDINANCE NO. 502 BILL NO. 502

AN ORDINANCE OF THE CITY OF WOOD HEIGHTS, MISSOURI, IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON ALL SELLERS FOR THE PRIVILEGE OF ENGAGING IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY OR RENDERING TAXABLE SERVICES AT RETAIL AT THE RATE OF ONE PERCENT (1%) ON THE RECEIPTS FROM THE SALE AT RETAIL OF ALL TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES AT RETAIL WITHIN SAID CITY, IF SUCH PROPERTY AND SERVICES ARE SUBJECT TO TAXATION BY THE STATE OF MISSOURI UNDER THE PROVISIONS OF SECTIONS 144.010 TO 144.510 RSMo, PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 94.500 TO 94.570 RSMo, AND PROVIDING FOR SUBMISSION OF THIS ORDINANCE TO THE QUALIFIED VOTERS OF SAID CITY FOR THEIR APPROVAL AT THE GENERAL ELECTION CALLED AND TO BE HELD IN SAID CITY ON 7TH, APRIL, 1987.

WHEREAS, under the provisions of Section 94.500 through 94.570 RSMo, as amended, the cities of this State are empowered to impose by ordinance, for general purposes, a tax for general revenue purposes on all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail at the rate of one per cent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within said city adopting such tax, if such property and services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.510 RSMo, as amended, and the City of Wood Heights, desires to avail itself of such authorization and within the terms thereof, and

WHEREAS, under the provisions of Sections 94.500 through 94.570 RSMo, no ordinance enacted pursuant to the authority granted by the provisions of said sections shall be effective until it has been submitted to the qualified voters of the City and approved by the majority of the qualified voters voting thereon.

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

SECTION I

Imposition of city sales tax. Pursuant to the authority granted by and subject to the provisions of Sections 94.500 through 94.570 RSMo, as amended, a tax for general revenue purposes is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retai to the extent and in the manner provided in Sections 144.010 to 144.510

RSMo, as amended, and the rules and regulations of the Director of Revenue issued pursuant thereto, and also including all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only (domestic use utilities).

The rate of the tax shall be one per cent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the city limits of the City of Wood Heights, Missouri, if such property and services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.510 RSMo, as amended, and including all sales of domestic use utilities. The tax shall become effective as provided in Subsection 4 of Section 94.510 RSMo, as amended, and shall be collected pursuant to provisions of Sections 94.500 through 94.570 RSMo, as amended.

SECTION II

This Ordinance shall be submitted to the qualified voters of the City of Wood Heights, Missouri, for their approval, as required by the provisions of Section 94.510 RSMo, as amended, at the general election hereby called and to be held in said city on the 7th day of April, 1987. The ballot shall include the following:

OFFICIAL BALLOT
CITY OF WOOD HEIGHTS, MISSOURI
GENERAL ELECTION
APRIL 7, 1987

Shall the City of Wood Heights, Missouri, impose a city sales tax of one per cent (1%)?

☐ YES

☐ NO

Subject to voter approval, Ordinance No. 502 of the City of Wood Heights, Missouri passed February 3, 1987, imposes a city sales tax at the rate of one per cent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail, subject to the sales tax imposed by the State of Missouri, and on all sales of domestic use utilities.

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".

If a majority of qualified voters voting at said election shall vote in favor of the approval of this Ordinance, then the same shall be binding and in full force and effect.

SECTION III

Within ten (10) days after the adoption of this ordinance by the qualified voters of the City of Wood Heights, 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 the certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

SECTION IV

The tax shall become effective on the first day of the second calendar quarter after the Director of Revenue receives notice of adoption of such tax.

SECTION V

If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any Court or competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

SECTION VI

The Board of Aldermen of the City of Wood Heights, Missouri, hereby declare this ordinance to be an emergency ordinance in order to protect the health, safety, and welfare of the citizens of Wood Heights, Missouri.

SECTION VII

A certified copy of this ordinance shall be furnished to the County Clerk of Ray County, Missouri, and said Clerk is hereby authorized to do all things necessary for said election.

SECTION VIII

This ordinance shall take effect and be in force from and after its passage and approval, subject to voter approval as hereinabove set forth.

CERTIFICATE OF TRUE AND CORRECT COPY OF
ORDINANCE NO. 502, BILL NO. 502

I, Julia A. James, am City Clerk of the City of Wood Heights, Missouri, and I hereby certify that the attached is a true and correct copy of ORDINANCE NO. 502, BILL NO. 502 of the City of Wood Heights, Missouri.

Done at my office in Wood Heights, Missouri, this 14 day of April, 1987.

Julia A. James

Julia A. James, City Clerk

CITY SEAL