

BILL NO. 2324

ORDINANCE NO. 2324

AN ORDINANCE AMENDING SECTION 50-36, SALES TAX, OF ARTICLE II TAXES AND LICENSES OF CHAPTER 50 OF THE CODE OF ORDINANCES OF THE CITY OF LADUE, ST. LOUIS COUNTY, MISSOURI

WHEREAS, each year the State of Missouri provides two sales tax holidays, Back-to-School and Show Me Green, where qualifying items purchased during these holidays are exempt from states sales, use tax, and some local sales and use taxes; and

WHEREAS, upon the adoption of the sales tax holidays, the Missouri General Assembly authorized local jurisdictions to opt out of the sales tax holiday by ordinance; and

WHEREAS, the City of Ladue adopted Ordinance No. 1885, opting out of the state-imposed sales tax holiday; and

WHEREAS, during the 2021 legislative session, the Missouri General Assembly amended Section 144.049 and 144.526, repealing the ability for political subdivisions to opt out of the sales tax holiday, effective January 1, 2023; and

WHEREAS, this bill has been made available for public inspection prior to its consideration by the City Council and read by title two times in open meeting prior to passage.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LADUE, ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

Section 1. Chapter 50 of the City of Ladue Code of Ordinance is hereby amended by repealing Section 50-36(a) No Sales Tax Holiday of Article II, Taxes and Licenses, and renumbering subsection (b) as subsection (a), subsection (c) as subsection (b), and subsection (d) as subsection (c).

~~(a) *No sales tax holiday.* The city hereby determines that it will prohibit the provisions of RSMo 144.049 from exempting sales of certain clothing, personal computers, certain computer software, and school supplies that occur within the boundaries of said city during the first Friday in August and ending at midnight on the Sunday following from local sales taxes.~~

(ab) *Levied; rate.* There shall be levied, collected and paid a city sales tax for the benefit of the city at the rate of one percent on the receipts from the sale at retail of all tangible personal property, and on taxable services at retail within the city if such property and services are subject to taxation by the state under the provisions of RSMo 144.010—144.510. All revenues collected from the sales tax provided for in this subsection shall become part of the general revenue of the city. All payments due the city from sales tax collections under this subsection shall be made to the city collector.

- (be) *Additional tax for capital improvements.* There is hereby established a sales tax of one-half of one percent on the receipts from the sales at retail made in the city which are subject to taxation under the provisions of RSMo 144.010—144.525 for the purpose of funding capital improvements, including the operation and maintenance of capital improvements; provided, however, that the city elects distribution option 1 (85 percent distribution) for such tax.
- (ce) *Additional tax for stormwater control.* There is hereby imposed and established a sales tax of one-half of one percent on the receipts from the sales at retail made in the city which are subject to taxation under the provisions of RSMo 144.010—144.525 to provide funding for stormwater control for the city.


Section 2. This Ordinance shall take effect and be in force from and after its passage and approval by the Mayor.

PASSED THIS 17th DAY OF January 2023.




President, City Council

APPROVED AND ADOPTED THIS 17 DAY OF January 2023.



Nancy Spewak/Mayor

ATTEST:


Stacey Mann, City Clerk