

AN ORDINANCE OF THE CITY OF RICHMOND HEIGHTS, MISSOURI, IMPOSING A LOCAL USE TAX AT THE SAME RATE AS THE LOCAL SALES TAX OF THE CITY OF RICHMOND HEIGHTS, MISSOURI FOR PURCHASES FROM OUT-OF-STATE VENDORS THAT EXCEED TWO THOUSAND DOLLARS.

WHEREAS, the City of Richmond Heights, Missouri submitted a ballot proposition to the qualified voters of the election on November 3, 2015 for a local use tax authorization.

WHEREAS, a majority of voters approved said ballot proposition.

NOW, THEREFORE BE IT ORDINANCE BY THE CITY COUNCIL OF THE CITY OF RICHMOND HEIGHTS, MISSOURI, as follows:

SECTION 1. The City of Richmond Heights pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo does hereby impose a local use tax at the same rate as the local sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action.

SECTION 2. Current sales tax rates are shown on Exhibit A attached.

SECTION 3. 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.

SECTION 4. All Ordinances, parts of ordinance or resolutions in conflict with the Ordinance are hereby repealed.

SECTION 5. It is hereby declared to be the intention of the City Council that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section and subsection hereof and that the City Council intends to adopt each said part, section and subsection separately and independently of any other part, section and subsection. In the event that any part of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect.

SECTION 6. This Ordinance shall be in full force and effect on the 31st day after its passage as provided by law.

PASSED AND APPROVED this 7th day of December, 2015.

JAMES J. BECK
MAYOR

ATTEST:

PATRICIA S. VILLMER
DEPUTY CITY CLERK

APPROVED AS TO FORM:

KENNETH J. HEINZ
CITY ATTORNEY

First reading; November 16, 2015
Second reading: December 7, 2015

EXHIBIT A

Current sales tax rates

1.000% Countywide sales tax (non eligible). City participates in countywide distribution.

.5000% Capital Improvement sales tax

.5000% Parks and Stormwater sales tax

.2500% Local Option sales tax

.2500% Fire/EMS sales tax