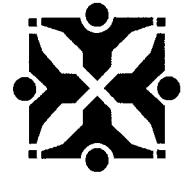


City of Columbia

701 East Broadway, Columbia, Missouri 65201



Agenda Item Number: B 327-15

Department Source: Law

To: City Council

From: City Manager & Staff

Council Meeting Date: 11/16/2015

Re: Local Parks Sales Tax Extension

Documents Included With This Agenda Item

Council memo, Resolution/Ordinance

Supporting documentation includes: Certification of Special Election Results

Executive Summary

An ordinance has been prepared that would extend the local parks sales tax approved by the voters on November 3, 2015.

Discussion

On November 3, 2015, the voters approved an extension of the local parks sales tax for a period of six (6) years by a vote of 6,051 in favor and 2,506 against Proposition 1. An ordinance has been prepared that would extend the local parks sales tax as approved by the voters to fund projects in the city's parks, recreation and open space master plan including renovations and improvements to existing parks, development of neighborhood and community parks, development of trails and greenbelts, and the acquisition of land for parks, trails, greenbelts and open space preservation.

Fiscal Impact

Short-Term Impact: Approximately \$18.4 million will be generated for improvements to the City's parks and recreation system over a six (6) year period.

Long-Term Impact: Not applicable.

Vision, Strategic & Comprehensive Plan Impact

Vision Impact: Parks, Recreation and Greenways

Strategic Plan Impact: Infrastructure...Connecting the Community

Comprehensive Plan Impact: Environmental Management, Infrastructure

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Suggested Council Action

Passage of the ordinance.

Legislative History

Ordinance No. 022549 was passed by the City Council on August 17, 2015 calling a special election to be held on Tuesday, November 3, 2015, on the question whether to extend the one-eighth of one percent local parks sales tax.



Department Approved



City Manager Approved

Introduced by _____

First Reading _____

Second Reading _____

Ordinance No. _____

Council Bill No. B 327-15

AN ORDINANCE

reimposing a sales tax of one-eighth of one percent for the purpose of providing funding for local parks; providing that the tax shall be in effect for a period of six years; providing for the use of revenues received from the tax; providing for an annual public audit; directing the City Clerk to provide notice of the tax to the Missouri Department of Revenue; and fixing the time when this ordinance shall become effective.

WHEREAS, the City of Columbia is authorized by Section 644.032 RSMo to impose a sales tax for the purpose of funding local parks, subject to voter approval; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 7, 2000, approved a one-fourth of one percent local parks sales tax for a period of five years to be reduced to one-eighth of one percent thereafter; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 8, 2005, approved a one-eighth of one percent local parks sales tax for a period of five years; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 2, 2010, approved a one-eighth of one percent local parks sales tax for a period of five years; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 3, 2015, approved a one-eighth of one percent local parks sales tax for a period of six years.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. Pursuant to the authority granted in Section 644.032 RSMo, a local parks sales tax of one-eighth of one percent is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail within the City of Columbia to the extent and in the manner provided in Sections 144.010 to 144.525 RSMo, and the rules and regulations of the Director of Revenue issued pursuant thereto. The tax shall be imposed on all retail sales

made within the City of Columbia which are subject to taxation under the provisions of Sections 144.010 to 144.525 RSMo.

SECTION 2. The tax imposed by this ordinance shall become effective on April 1, 2016 and shall remain in effect through March 31, 2022.

SECTION 3. All revenue received from the local parks sales tax imposed by this ordinance shall be deposited in a special trust fund and shall be solely for local parks for the City.

SECTION 4. All expenditures of money in the special trust fund shall be subject to an annual public audit.

SECTION 5. The City Clerk is hereby directed to forward a certified copy of this ordinance to the Director of Revenue of the State of Missouri by certified or registered mail within ten days after passage of this ordinance.

SECTION 6. This ordinance shall be in full force and effect from and after its passage.

PASSED this _____ day of _____, 2015.

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor



SUPPORTING DOCUMENTS INCLUDED WITH THIS AGENDA ITEM ARE AS FOLLOWS:

Certification of Special Election Results

State of Missouri)
County of Boone) ss.

I, Wendy S. Noren, Clerk of the County Commission and Election Authority in and for the County of Boone, State of Missouri, do hereby certify that at the election held in the City of Columbia, County of Boone, State of Missouri, on Tuesday, November 3, 2015, there were cast by the qualified voters of said City the following votes:

Proposition 1

Shall the municipality of Columbia, Missouri impose a sales tax of one-eighth of one percent, for six (6) years, for the purpose of providing funding for local parks for the municipality?

The current one-fourth of one percent local parks sales tax is scheduled to be reduced to one-eighth of one percent on March 31, 2016. Approval of this proposition would keep the local parks sales tax rate at one-fourth of one percent for an additional six (6) years.


The city intends to use this sales tax to fund projects in the city's parks, recreation and open space master plan including renovations and improvements to existing parks, development of neighborhood and community parks, development of trails and greenbelts, and the acquisition of land for parks, trails, greenbelts and open space preservation.

YES	6,051
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NO	2,506
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IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the County of Boone, done at office in Columbia, Missouri, this 9th day of November, 2015.

(seal)


Wendy S. Noren
Clerk of the County Commission
and Election Authority in and for
the County of Boone, State of Missouri