

Introduced by \_\_\_\_\_

First Reading \_\_\_\_\_

Second Reading \_\_\_\_\_

Ordinance No. \_\_\_\_\_

Council Bill No. B 308-10

**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 five 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.

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, 2011 and shall remain in effect through March 31, 2016.

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 \_\_\_\_\_, 2010.

ATTEST:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor and Presiding Officer

APPROVED AS TO FORM:

\_\_\_\_\_  
City Counselor

**Source:**

Agenda Item No. \_\_\_\_\_

Law Department *1 B*

**TO: City Council**  
**FROM: City Manager and Staff**  
**DATE: November 29, 2010**  
**RE: Sales Tax Extension**

**FISCAL and VISION NOTES:**

<b>City Fiscal Impact</b> Enter all that apply:	
\$0	City's current net FY cost.
\$0	Amount of Funds Already appropriated
\$0	Amount of budget amendment needed
\$0	Estimated 2 yr net costs:
\$0	One-time
\$0	Operating / On-going
<b>Program Impact:</b>	
N	New program/ agency (Y/N)
N	Duplicates/expands an existing program (Y/N)
N	Fiscal impact on any local political subdivision (Y/N)
<b>Resources Required:</b>	
N	Requires add'l FTE personnel? (Y/N)
N	Requires additional facilities? (Y/N)
N	Requires additional capital equipment? (Y/N)
<b>Mandates:</b>	
N	Federal or state mandated? (Y/N)
<b>Vision Implementation Impact</b> Enter Below All That Applies: Refer to Website:	
N	Vision Impact? (Y/N or if N, go no further)
Item #	Primary Vision, Strategy and/or Goal Item#
Item #	Secondary Vision, Strategy and/or Goal Item#
Task #	FY10/FY11 Implementation Task#

**EXECUTIVE SUMMARY:**

A council bill has been prepared that would extend the local parks sales tax approved by the voters on November 2, 2010.

**DISCUSSION:**

A council bill has been prepared that would extend the local parks sales tax for a period of five (5) years as authorized by voter approval of Proposition 1 on the November 2, 2010 ballot.

**FISCAL IMPACT:**

None.

**VISION IMPACT:**

None.

**SUGGESTED COUNCIL ACTION:**

Passage of the council bill.