

AN ORDINANCE IMPOSING A CITY SALES TAX AT A RATE OF ONE-HALF OF ONE PERCENT ON THE RECEIPTS FROM THE SALE AT RETAIL OF ALL TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES AT RETAIL WITHIN THE CITY OF GLADSTONE, MISSOURI, PURSUANT TO SECTION 94.510 RSMo., TO PROVIDE FUNDING FOR PUBLIC PURPOSES SUBJECT TO THE APPROVAL BY THE VOTERS OF THE CITY AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON APRIL 2, 2019; DESIGNATING THE FORM OF BALLOT; AND DIRECTING THE CITY CLERK TO PROVIDE NOTICE OF SAID ELECTION.

WHEREAS, Section 94.510 of the Revised Statutes of Missouri authorizes cities to impose a city sales tax for the benefit of the city after submitting the question to the voters of the city; and

WHEREAS, based on recommendations from the City's citizen-based strategic planning group, Shaping Our Future, the City Council has determined that the need exists for additional funding to improve police and fire facilities, maintain public services, and recruit and retain public safety personnel; and

WHEREAS, the City Council finds that it is in the best interests of the citizens of the City to impose a city sales tax of one-half of one percent to provide funding to improve police and fire facilities, maintain public services, and recruit and retain public safety personnel and to submit the same to the voters of the City for approval by a majority of those voting at the general municipal election to be held on April 2, 2019.

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

SECTION 1 – CITY SALES TAX. A city sales tax at the rate of one-half of one percent to provide funding for public purposes to improve police and fire facilities, maintain public services, and recruit and retain public safety personnel, as authorized by Section 94.510 of the Revised Statutes of Missouri, is hereby imposed upon the receipts from the sale at retail of all tangible personal property or taxable services at retail within the City of Gladstone, Missouri, to the extent and manner provided in Sections 144.010 to 144.525 of the Revised Statutes of Missouri.

SECTION 2 – USE OF SALES TAX FUNDS. All revenue received from such tax under the provisions of this Ordinance shall be appropriated and disbursed solely for the purposes as provided in this Ordinance and the ballot question set forth herein, all as authorized by Section 94.510 of the Revised Statutes of Missouri.

SECTION 3 – EFFECTIVE DATE. The city sales tax imposed by this Ordinance shall not be effective unless approved by a majority of the votes cast by the qualified voters voting thereon at the General Municipal Election to be held on April 2, 2019, at which election a proposal to authorize the City Council of the City of Gladstone, Missouri, to impose the tax herein provided for shall be submitted to the voters of the City of Gladstone.

SECTION 4 – FORM OF BALLOT. The ballot to be used in such election shall contain the following question:

Question 1

Shall the City of Gladstone, Missouri, impose a one-half of one percent (1/2%) General City Sales Tax to improve Police and Fire facilities, maintain public services, and recruit and retain Public Safety personnel?

☐ Yes

☐ No

SECTION 5 – NOTICE OF ELECTION. The City Clerk is hereby directed to notify the Board of Election Commissioners of Clay County, Missouri, of the enactment of this Ordinance no later than 5:00 p.m. on Tuesday, January 22, 2019, in accordance with the Comprehensive Election Act, Chapter 115 of the Revised Statutes of Missouri, as amended.

INTRODUCED, READ, PASSED AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI THIS 14th DAY OF JANUARY, 2019.



Mayor Bill Garnos

ATTEST:



Ruth Bocchino, City Clerk

FIRST READING: January 14, 2019

SECOND READING: January 14, 2019

TAXATION DIVISION
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DEPARTMENT OF REVENUE

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GLADSTONE
DIRECTOR OF FINANCE
7010 N HOLMES
GLADSTONE, MO 64118

November 22, 2019

RE: Tax Rate Information
Notice Number 2010161802

Dear Sir or Madam:

The Missouri Department of Revenue received notification as required by Section 94.500, RSMo, that the city of Gladstone has imposed a one-half (1/2%) percent city sales tax. This tax will become effective January 01, 2020, with no expiration date. This tax also applies to the city's local use tax.

Prior to the effective date, the Department will mail notification of the new tax rate to all businesses registered in your city.

If your city has boundary changes, please notify us as soon as possible, as required by Missouri statute.

Monthly tax revenues are distributed by means of electronic funds transfers. You must complete an ACH Transfer Agreement for Local Political Subdivisions (Form 5507) and return it to the Investment and Cash Management Office, P.O. Box 87, Jefferson City, Missouri 65105-0087. You may obtain forms on the Department's website at <http://dor.mo.gov/forms/>. The Department must receive the agreement on or before the 15th day of the month prior to the date the agreement becomes effective to allow sufficient time for processing.

The Department is authorized by Section 32.057 RSMo, to release local sales/use tax information to cities that have imposed a sales or use tax. The Department has made this information available in three reports: The Open Business Locations Report, the Financial Sales Tax Distribution Report, and the Financial Use Tax Distribution Report. A Request for Information/Audit of Local Sales and Use Tax Records (Form 4379) may be completed to request these reports. This form is available on our web site at <http://dor.mo.gov/forms/>.

Section 105.145, RSMo, requires certain political subdivisions to file a financial report with the State Auditor's office in compliance with 15 CSR 40-3.030. Effective August 28, 2017, the State Auditor's Office must notify the Missouri Department of Revenue if a political subdivision

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fails to file a timely financial statement. Failure to timely file a financial statement shall subject the political subdivision to a fine of \$500 per day. The Department may collect the fine authorized under this statute by offsetting any sales or use tax distributions due the political subdivision.

If you require additional information, contact the Taxation Division at the above address, telephone number, fax number, or e-mail.

TAXATION DIVISION