

BILL NO. 19-08

ORDINANCE NO. 4.459

AN ORDINANCE ALLOWING THE "SHOW ME GREEN SALES TAX HOLIDAY" TO APPLY TO THE LOCAL SALES TAXES OF THE CITY OF GLADSTONE BETWEEN APRIL 19 AND APRIL 25, 2019.

WHEREAS, Sec. 144.526, RSMo. Supp. 2008, establishes the "Show Me Green Sales Tax Holiday" to exempt retail purchases of certain qualifying appliances from state sales tax; and

WHEREAS, Sec. 144.526.4, RSMo. Supp. 2008 also provides that political subdivisions in the State may allow the Show Me Green Sales Tax Holiday to apply to local sales taxes by enacting an ordinance to do so; and

WHEREAS, the Show Me Green Sales Tax Holiday encourages the purchase of energy efficient appliances by exempting them from sales tax, thereby effectively reducing the consumer's cost for such appliances; and

WHEREAS, incentivizing consumer awareness of and investment in energy efficient appliances can reasonably be expected to reduce energy consumption across the state and have the added benefit of promoting retail sales activity in order to assist in overcoming the economic crises we all face; and

WHEREAS, the City Council finds and believes that the City's participation in the Show Me Green Sales Tax Holiday by also exempting qualifying purchases from local sales taxes will enhance the incentive to consumers and further advance the laudable goals the Holiday is intended to accomplish as aforesaid.

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

Section 1.

For purposes of this Ordinance, the following terms shall mean: (1) "*Appliance*", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers, and heat pumps.

(2) "*Energy star certified*", any appliance approved by both the United States Environmental Protection Agency and the United States Department of Energy as eligible to display the energy star label, as amended from time to time.

Section 2.

By enacting this ordinance the City of Gladstone hereby elects to allow the Show Me Green Sales Tax Holiday established by Sec. 144.526, RSMo. Supp. 2008, to apply to its local sales taxes so that there shall be exempted from local sales taxes all retail sales of any energy star certified new appliance, up to one thousand five hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April 19, 2019 and ending at midnight on April 25, 2019.

Section 3.

This ordinance shall not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. Such retailer shall offer a sales tax refund in lieu of the sales tax holiday.

Section 4.

The Missouri Department of Revenue shall be notified by March 16th of the adoption of this Ordinance and the election to allow the Show Me Green Sales to Holiday to apply within the City of Gladstone.

Section 5.

This Ordinance shall be in full force and effect both from and after its passage and approval by the City Council.

INTRODUCED, READ, PASSED, AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, THIS 28th DAY OF JANUARY, 2019.



Mayor Bill Garnos

ATTEST:



Ruth Bocchino, City Clerk

1st Reading: January 28, 2019

2nd Reading: January 28, 2019



Request for Council Action

RES ☐ # City Clerk Only

BILL ☒ # Bill No. 19-08

ORD # 4.459

Date: 1/22/2019

Department: Finance

Meeting Date Requested: 1/28/2019

Public Hearing: Yes ☐ Date: [Click here to enter a date.](#)

Subject: Show Me Green Sales Tax Holiday

Background: Every year, the City Council is presented with an ordinance to participate in the "Show Me Green" sales tax holiday. The ordinance will be on the agenda for the January 28th City Council meeting.

Budget Discussion: Funds are budgeted in the amount of \$ [Click here to enter amount](#) from the Choose a Fund Fund. Ongoing costs are estimated to be \$ [Click here to enter amount](#) annually. Previous years' funding was \$ [Click here to enter amount](#)

Public/Board/Staff Input: The Missouri "Show Me Green" sales tax holiday grants businesses in the City the ability to exempt sales tax on the purchase of retail Energy Star Certified appliances, up to one thousand five hundred dollars per appliance. Appliance is defined as clothes, washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators, freezers, and heat pumps. The sales tax holiday is between 12:01 A.M. April 19, 2019 to midnight April 25, 2019.

Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor

Dominic Accurso
Department Director/Administrator

PC
City Attorney

SW
City Manager