

AN ORDINANCE TO OPT OUT OF THE STATE IMPOSED SALES TAX HOLIDAY.

Legislative Findings

1. The Missouri General Assembly has passed and the Governor has signed, House Bill 64 that establishes a “sales tax holiday” for the first weekend in August; and
2. The legislation does not provide for the reimbursement to local governments for lost revenues; and
3. The sales tax holiday will reduce local revenues; and
4. Municipalities depend on sales tax revenues to provide essential services for the citizens, including police, fire, ambulance, parks, streets, code enforcement, and emergency preparedness and response, among other services; and
5. These sales taxes were approved by a vote of the people who expect the promised services; and
6. The legislation authorizes local governments to opt out of the sales tax holiday by ordinance of the governing body.


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

Section One. The City Council of the City of Gladstone hereby declines to grant the temporary sales tax exemption provided for under Section 144.049 RSMo., 2005, for sales of certain clothing, personal computers, certain computer software, and school supplies that occur within the boundaries of the City of Gladstone beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following from local sales taxes.

Section Two. The Director of Finance is hereby directed to send written notice to the State of Missouri Department of Revenue as soon as possible, but no later than 45 days prior to the sales tax holiday, of the decision to opt out of the “Sales Tax Holiday,” by forwarding a cover letter and certified copy of this ordinance.

Section Three. This ordinance shall be in full force and effect from and after the date of its passage and approval.

PASSED, SIGNED, AND MADE EFFECTIVE BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI THIS 24TH DAY OF JANUARY, 2022.



R. D. Mallams, Mayor

ATTEST:


Becky Jarrett, Deputy City Clerk



Request for Council Action

RES # City Clerk Only

BILL # 22-05

ORD # 4.582

Date:

Department:

Meeting Date Requested: 1/24/2022

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

Subject: Back to School Sales Tax Holiday

Background: The Back to School Tax Holiday occurs on the first Friday of August (5th) beginning at 12:01 A.M. and lasting until Sunday, August 7th at midnight. Cities that choose not to participate in the holiday must enact an ordinance to not participate no later than 45 days prior to the holiday.

Budget Discussion: Funds are budgeted in the amount of \$0 from the N/A Fund. Ongoing costs are estimated to be \$ 0 annually. Previous years' funding was \$

Public/Board/Staff Input: The Back to School tax Holiday occurs on the first Friday in August and ending on that Sunday. An ordinance is on the City Council agenda for January 24, 2022 for consideration. For the City to participate, the City Council should vote NO on the ordinance. If the City Council wishes to NOT participate, the City Council should vote yes.

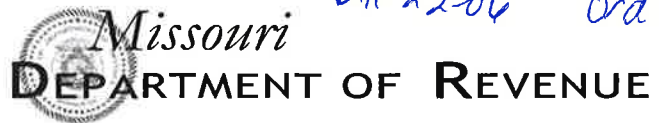
Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor

Dominic Accurso
Department Director/Administrator

JM
City Attorney

SW
City Manager

Taxation Division
Post Office Box 3380
Jefferson City, Missouri 65105-3380



Bill 22-06 Ord 4583

Telephone: (573) 751-4876 Fax: (573) 522-1160
E-mail: localgov@dor.mo.gov

GLADSTONE
CITY CLERK
7010 NORTH HOLMES
GLADSTONE, MO 64118-0000

3-16-2022

RE: Show Me Green Sales Tax Holiday

Dear City Clerk:

The Department of Revenue received notification as required by Section 144.526, RSMo, that the city of Gladstone has elected to participate in the 2022 Show Me Green Sales Tax Holiday.

The Department is authorized by Section 32.057 RSMo, to release local sales/use tax information to [cities/counties/districts] that have imposed a sales or use tax. The Department has made this information available in three free 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 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