

BILL NO. 15-010

ORDINANCE NO. 4692

FIRST READING 04.21.2015

SECOND READING 05.05.2015

**AN ORDINANCE OF THE CITY OF HANNIBAL, MISSOURI IMPOSING A USE TAX AT THE RATE OF TWO AND ONE-QUARTER PERCENT (2.25%) PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO PROVISIONS OF RSMO SECTIONS 144.600 THROUGH 144.761; PROVIDING FOR USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS THE CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AS APPROVED BY THE DULY QUALIFIED VOTERS OF THE CITY DURING THE APRIL 7, 2015 MUNICIPAL ELECTION**

WHEREAS, the city is authorized under RSMo Section 144.757 to impose a local use tax at a rate equal to the rate of the local sales taxes in effect in the city, and

WHEREAS, On April 7, 2015, the duly qualified voters of the City of Hannibal approved such local use tax (Proposition 1) during the Municipal Election, and the election results have been certified, thereof.

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

**SECTION ONE:** Pursuant to the authority granted by, and subject to, the provisions of RSMo Sections 144.600 through 144.761, a use tax is imposed for the privilege of storing, using, or consuming with the city any article of tangible personal property. This tax does not apply with respect to the storage, use, or consumption of any article of tangible personal property purchased, produced, or manufactured outside this state until the transportation of the article has finally come to rest within this city or until the article has become commingled with the general mass of property in this city.

**SECTION TWO:** The rate of the tax will be two and one-quarter percent (2.25%). If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also will be deemed to be repealed, reduced, or raised by the same action repealing, reducing or raising the city sales tax.

**SECTION THREE:** This tax was submitted and approved by the qualified voters of the City of Hannibal, Missouri, as required by the provisions of RSMo Section 144.757 at the municipal election call held in the City, Tuesday, the 7<sup>th</sup> day of April, 2015. The ballot submission contained substantially the following language:

**NOTICE OF MUNICIPAL ELECTION  
CITY OF HANNIBAL, MISSOURI**

***PROPOSITION 1***

**In attempt to eliminate the un-fair advantage enjoyed by out-of-state vendors over local vendors, shall the City of Hannibal impose a local use tax at the same rate as**

the total local sales tax rate, currently, two and one-quarter percent (2.25%), provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action? Use tax shall not be required to be paid by persons whose purchases from out-of-state vendors do not exceed in total more than two thousand dollars in any calendar year.

Yes

No

**SECTION FOUR:** This Ordinance shall be in full force and effect from and after the date of its passage and approval.

Adopted this 5<sup>th</sup> day of May, 2015.

Approved this 5<sup>th</sup> day of May, 2015.

  
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Roy G. Hark, Mayor

ATTEST:

  
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Angelica N. Vance, MRCC - City Clerk