

**INTRODUCED BY: COUNCIL AS A WHOLE**

**AN ORDINANCE OF THE CITY OF FERGUSON, MISSOURI, IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE OF TWO PERCENT (2%) ON THE PRIVILEGE OF STORING, USING OR CONSUMING WITHIN THE CITY ANY ARTICLE OF TANGIBLE PERSONAL PROPERTY PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761 RSMO.; SUCH USE TAX TO BE PRIMARILY USED BY THE CITY OF FERGUSON TO SUPPORT THE GENERAL OPERATIONS OF THE CITY OF FERGUSON, INCLUDING THE RETENTION AND ATTRACTION OF PUBLIC SAFETY AND OTHER EMPLOYEES; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE STATE PRIMARY ELECTION CALLED AND TO BE HELD IN THE CITY OF FERGUSON ON AUGUST 2, 2022**

\*\*\*\*\*

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

**WHEREAS**, the City has imposed local sales taxes, as defined in Section 32.085 RSMo., at the rate of 2%; and

**WHEREAS**, the City is authorized, under Section 144.757 RSMo., 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**, the City desires to use the revenue from the proposed local use tax for retaining and attracting police officers, firefighters, and other vital public employees; and

**WHEREAS**, the proposed City use tax cannot become effective until approved by the voters at a municipal, county or state general, primary or special election;

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

**Section 1.** Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo., a use tax for general revenue purposes is imposed for the privilege of storing, using or consuming within 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 of this City.

**Section 2.** The rate of the tax shall be two percent (2%). If any City sales tax is repealed or the rate thereof is reduced or raised by voter approval, the City use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the City sales tax.

**Section 3.** Pursuant to Section 144.757, the use tax revenue shall be kept in the City's General Fund.

**BILL NO. 7226**

**ORDINANCE NO. 2022-xxxx**

**Section 4.** This tax shall be submitted to the qualified voters of the City of Ferguson, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo., at the state Primary Election held on Tuesday, August 2, 2022. The ballot of submission shall contain substantially the following language:

Shall the City of Ferguson, Missouri impose a local use tax at the same rate as the total local sales tax rate, 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?

YES  NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

**Section 5.** If the ballots are submitted on August 2, 2022 and if the majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five days after the director of revenue receives notice of adoption of the city use tax.

**Section 6.** Within ten (10) days after the approval of this ordinance by the qualified voters of the City of Ferguson, Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

**Section 7.** This Ordinance shall be in full force and effect from and after the date of its passage and approval.

**First Reading:** \_\_\_\_\_

**Second Reading:** \_\_\_\_\_

**PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF FERGUSON, MISSOURI,  
THIS \_\_ DAY OF \_\_\_\_\_, 2022.**

\_\_\_\_\_  
Ella Jones, Mayor

Attest:

\_\_\_\_\_  
Octavia Pittman, City Clerk