

BILL NO. 4708

ORDINANCE NO. 4708

**AN ORDINANCE PROVIDING FOR THE CONTINUATION OF THE CITY'S ONE-HALF CENT CAPITAL IMPROVEMENTS SALES TAX, AND CALLING FOR AN ELECTION ON SUCH TAX TO BE HELD ON AUGUST 2, 2022.**

**WHEREAS**, the City Council of the City of West Plains, Missouri, under the authority of Section 94.577 of the Revised Statutes of Missouri, as amended (the "Act"), has determined that it is in the best interest of the City to continue the imposition of the city's existing capital improvements sales tax in the amount of one-half of one percent (1/2 of 1%) on the receipts from all retail sales within the City that are subject to taxation under Sections 144.010 to 144.525, inclusive, of the Revised Statutes of Missouri, as amended, for the purpose of funding capital improvements, including the cost of maintaining and operating existing capital improvements made with the revenues raised by such tax.

**WHEREAS**, no ordinance imposing a sales tax pursuant to the Act shall be effective unless the City Council submits to the voters of the City a proposal to authorize the imposition of the tax, and a majority of the voters approve such proposal;

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

**Section 1.** There is hereby extended the City's capital improvements sales tax in the amount of one-half of one percent (1/2 of 1%) on the receipts from all retail sales or taxable services at retail within the City of West Plains, Missouri, upon all sellers within the City for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided by Sections 144.010 to 144.525, inclusive, of the Revised Statutes of Missouri, and the rules and regulations of the Director of Revenue of the State of Missouri issued pursuant thereto. Such tax may be used for the purpose of funding capital improvements, including the cost of maintaining and operating existing capital improvements made with the revenues raised by such tax. In accordance with Section 144.032 of the Revised Statutes of Missouri, as amended, said capital improvements sales tax shall be imposed upon all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only.

**Section 2.** The imposition of said sales tax shall become effective as provided by law, upon approval thereof by a majority of the votes cast on the proposition by the qualified voters of the City voting thereon.

**Section 3.** A special election is hereby ordered to be held in the City on Tuesday, August 2, 2022, on the following proposition:

**PROPOSITION**

**Shall the municipality of West Plains, Missouri, continue to impose a sales tax of one-half of one percent (1/2 of 1%) for the purpose of funding capital improvements, including the cost of maintaining and operating existing capital improvements made with the revenues raised by such tax? Passage of this measure will not increase the city's overall sales tax rate.**

**Section 4.** The form of the Notice of Special Election for said election, a copy of which is attached hereto and made a part hereof, is hereby approved.

**Section 5.** The City Clerk is hereby authorized and directed to notify the Clerk of the County Commission of Howell County, Missouri of the adoption of this Ordinance no later than 5:00 P.M. on May 24, 2022, and to include in said notification all of the terms and provisions required by Chapter 115 of the Revised Statutes of Missouri, as amended.

**Section 6.** If said proposition is approved by a majority of the votes cast by the qualified voters voting thereon at said election, the City Clerk shall as soon as possible after the election (but in any event no later than 10 days after the election) forward to the Director of Revenue of the State of Missouri by United States registered or certified mail (1) a certified copy of this Ordinance, including the Notice of Election attached hereto, and (2) a copy of the abstract of votes cast on the proposition at said election.

**Section 7.** If any clause, word, paragraph, section or other part or portion of this Ordinance is held to be invalid, illegal or unconstitutional for any reason, the City Council hereby declares it would nevertheless have enacted the remaining portions thereof and such remaining portions shall remain in full force and effect.


**Section 8.** This Ordinance shall be in full force and effect immediately upon its passage and adoption.

**PASSED and APPROVED** this 16th day of May, 2022.

(SEAL)

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

**Exhibit A**  
**NOTICE OF SPECIAL ELECTION**  
**CITY OF WEST PLAINS, MISSOURI**

Notice is hereby given to the qualified voters of the City of West Plains, Missouri, that the City Council of the City has called a special election to be held in the City on August 2, 2022, commencing at 6:00 A.M. and closing at 7:00 P.M., on the proposition contained in the following sample ballot:

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**OFFICIAL BALLOT**  
**SPECIAL ELECTION**

**CITY OF WEST PLAINS, MISSOURI**

**August 2, 2022**

**PROPOSITION**

**Shall the municipality of West Plains, Missouri, continue to impose a sales tax of one-half of one percent (1/2 of 1%) for the purpose of funding capital improvements, including the cost of maintaining and operating existing capital improvements made with the revenues raised by such tax? Passage of this measure will not increase the city's overall sales tax rate.**

YES   
NO

**INSTRUCTIONS TO VOTERS:** If you are in favor of the proposition, place an X in the box opposite "YES." If you are opposed to the proposition, place an X in the box opposite "NO."

The approval of this Proposition will authorize the continuation of the City's existing sales tax of one-half of one percent (1/2 of 1%) beyond its existing termination date, which sales tax will be collected in addition to the other sales taxes provided for by law on all retail sales made in the City of West Plains, Missouri that are subject to taxation under the provisions of Sections 144.010 to 144.525, inclusive, of the Revised Statutes of Missouri, as amended.

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The election will be held at the following polling places in the City:

**PRECINCT**

**POLLING PLACE**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

DATED: \_\_\_\_\_, 2022.

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Clerk of the County Commission  
of Howell County, Missouri