

BILL NO. 4821

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF WEST PLAINS, MISSOURI, CALLING AN ELECTION TO BE HELD ON AUGUST 4, 2026, IN ORDER TO SUBMIT A PROPOSITION TO THE QUALIFIED VOTERS REGARDING AUTHORIZATION FOR A ONE PERCENT SALES TAX WHICH WOULD BE IN ADDITION TO THE CITY'S EXISTING ONE PERCENT SALES TAX.

WHEREAS, additional revenue is needed by the City to maintain the level of services that the residents expect; and

WHEREAS, other revenue sources have remained consistent or have suffered reductions which means that such revenue sources, alone, are not adequate to keep up with the rising costs of services; and

WHEREAS, Section 94.510 RSMo allows the City to impose a sales tax “at a rate not to exceed one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525”; and

WHEREAS, Section 94.510 RSMo also provides that “Beginning August 28, 2017, no city shall submit to the voters any proposal that results in a combined rate of sales taxes adopted under this section in excess of two percent.”; and

WHEREAS, there is an existing sales tax imposed by the City in the amount of one percent and an additional one percent sales tax will not exceed the maximum amount for combined sales taxes set forth in Section 94.510 RSMo.

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

Section 1:

An election is hereby called and ordered to be held on the 4TH day of August, 2026, within the City of West Plains for the purpose of submitting to the qualified voters of the City a proposal to authorize a one percent sales tax which would be in addition to the city's existing one percent sales tax. The ballot proposition shall be submitted in substantially the following form:

PROPOSITION ____

Shall the City of West Plains be authorized to impose a city sales tax of one percent?
This sales tax would be in addition to the existing sales tax of one percent.

Section 2:

The City Clerk shall prepare and cause to be forwarded to the Election Authority of Howell County, Missouri, a Notice of Election in compliance with this ordinance and take such other steps and submit further documents to Howell County as may be required so that an election may be lawfully conducted.

Section 3:

The Election Authority of Howell County shall conduct such election according to the law and certify the results thereof. Said Election Authority shall designate such polling places as shall be required for said election and shall appoint such necessary election officials as may be required for the conduct thereof. Said Election Authority shall also publish such notice of said election as shall be required by law and shall do and perform such other necessary acts as may be required to conduct such election in accord with the statutes of the State of Missouri and the ordinances of the City of West Plains, Missouri.

Section 4:

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

PASSED AND APPROVED THIS ____ DAY OF _____ 20 ____.

CITY OF WEST PLAINS, MISSOURI

BY: _____
MAYOR MICHAEL TOPLIFF

(SEAL)

ATTEST:

CITY CLERK KELLIE MAYERS