

BILL NO. 24.040

ORDINANCE NO. 19555

AN ORDINANCE IMPOSING A POLICE SALES TAX AT THE RATE OF ONE-FOURTH OF ONE PERCENT OF THE RECEIPTS FROM THE SALE AT RETAIL OF ALL TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES AT RETAIL WITHIN THE CITY OF INDEPENDENCE, MISSOURI, WHICH SHALL REMAIN IN EFFECT AT SAID RATE THEREAFTER UNTIL REPEALED BY THE VOTERS OF THE CITY; CALLING FOR THE PROPOSITION ADOPTING SAID TAX TO BE PLACED ON THE BALLOT AT THE REGULARLY SCHEDULED ELECTION TO BE HELD AUGUST 6, 2024; PROPOSING THE FORM OF THE BALLOTS AND DIRECTING THE CITY CLERK TO DO ALL THINGS CALLED FOR BY LAW IN CONNECTION WITH THE HOLDING OF SAID ELECTION.

WHEREAS, the Council of the City of Independence, Missouri, has determined it would be in the best interests of the City of Independence, Missouri, to impose a Police Sales Tax to be used exclusively for salaries, operations, and equipment of the Police Department, and to submit such issue to the voters of the City; and,

WHEREAS, limited general fund revenues having caused the inability to stay competitive with Police Department salaries and provide for police operations and equipment at their desired levels. The Police Sales Tax would be in addition to current funding and not allow for a reduction of Police Department expenditures from the general fund; and,

WHEREAS, the Police Sales Tax shall be deposited into a special fund and shall be reviewed by the Public Safety Sales Tax Committee, at least annually, to ensure the tax is being used in the most effective way.

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

SECTION 1. Pursuant to Section 94.500 to 94.550, RSMo., that a Police Sales Tax, at the rate of one-fourth of one percent of the receipts from the sale at retail of all tangible personal property or taxable services at retail within the City of Independence, Missouri, which are subject to sales tax under the provisions of Sections 144.010 to 144.525, RSMo., is hereby imposed on all sellers within the City of Independence, Missouri, beginning October 1, 2024, or as soon as permitted by the Missouri Department of Revenue. The tax is for the privilege of engaging in such business and is imposed at the above stated rate and in the manner and to the extent provided in Sections 94.500 to 94.550 and 144.010 to 144.525, RSMo., and the rules and regulations of the Director of Revenue issued pursuant thereto. The amount reported and returned to the Director of Revenue shall be computed on the basis of the combined rate of all taxes imposed by the City of Independence and the tax imposed herein.

SECTION 2. That such Police Sales Tax is hereby imposed, levied, and submitted to the

voters and shall be collected if approved by said voters, all subject to and in the manner provided by the State of Missouri, and all such revenues received by the City of Independence shall be expended exclusively for salaries, operations, and equipment of the Police Department. Said revenues shall not be used for purposes other than as specified herein.

SECTION 3. That such Police Sales Tax shall remain in effect thereafter until repealed.

SECTION 4. That such Police Sales Tax shall not be effective unless approved by a majority of the votes cast by the qualified voters voting thereon at an election to be held Tuesday, August 6, 2024.

SECTION 5. That the proposition imposing such Police Sales Tax shall be placed on the ballot at an election to be held on Tuesday, August 6, 2024.

SECTION 6. That the Board of Election Commissioners of Jackson County, Missouri, be and hereby is authorized and directed to give notice of said election by causing to be published in one newspaper published in the City of Independence, Missouri, and qualified by law for the publication of such notice under Chapter 493, RSMo., as amended, there being only one so qualified newspaper within the bounds of the City; said notice to be published twice, the first publication occurring in the second week prior to the election, and the second publication occurring within one week prior to said election.

SECTION 7. That the Board of Election Commissioners of Jackson County, Missouri, shall provide the ballot and ballot labels, conduct the election, and cause the results thereof to be certified to the City Council as provided by law.

SECTION 8. That the ballots to be used at said election shall be in substantially the following form:

Shall the City of Independence impose a city sales tax of one-fourth (1/4) of one percent for the exclusive benefit of the Police Department, which tax shall remain in effect until repealed by voters?

YES NO

SECTION 9. Within ten days after approval of such ballot proposition 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, the certified election results, as well as a map of the City of Independence, clearly showing the boundaries thereof.

SECTION 10. That the City Clerk shall deliver to the Board of Election Commissioners of Jackson County, Missouri, a certified copy of this Ordinance, which shall be the authority for said Board to conduct said election as provided herein and by law.

SECTION 11. That the City Clerk is further authorized to do all other things called for by law in

connection with the holding of said election.

SECTION 12. That the revenues from the Police Sales Tax would be in addition to the current Police Department General Fund expenditures.

SECTION 13. That this Ordinance, in accordance with Section 2.22 of the Charter of the City of Independence, Missouri, shall be in full force and effect from and after its passage and adoption.

SECTION 14. That correction of any scriveners' errors identified within this Ordinance are hereby authorized by this Ordinance.

PASSED THIS 20th DAY OF May, 2024, BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE, MISSOURI.



Presiding Officer of the City Council
of the City of Independence,
Missouri

ATTEST:

Suzanne Howard
City Clerk

APPROVED AS TO FORM AND LEGALITY:

J.W. Ce
City Counselor

REVIEWED BY:

Zachary Walker
City Manager

