BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE IMPOSING A FIRE PROTECTION SALES TAX AT THE RATE OF 1/2 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AT RETAIL WITHIN THE CITY OF INDEPENDENCE, MISSOURI, WHICH SHALL REMAIN IN EFFECT AT SAID RATE THEREAFTER UNTIL REPEALED, BY THE VOTERS OF THE CITY; CALLING FOR THE PROPOSITION ADOPTING SAID TAX TO BE PLACED ON THE BALLOT AT THE REGULARLY SCHEDULED ELECTION TO BE HELD NOVEMBER 2, 2021; 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 Fire Protection Sales Tax to be used for the operations of the Fire Department, and to submit such issue to the voters of the City; and,

WHEREAS, 50% of such a local sales tax shall be allocated to funding capital improvements, specifically, the purchase, construction, maintenance and repair of facilities, apparatus and equipment; and,

WHEREAS, 50% of such a local sales tax shall be allocated to funding additional uniformed Fire personnel; and,

WHEREAS, limited general fund revenues having caused the inability to increase staffing of uniformed personnel and provide for capital improvements of the fire department. The Fire Protection Sales Tax would be in addition to current funding and not allow for a reduction of Fire Department expenditures from the general fund; and,

WHEREAS, the Fire Protection 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. That a Fire Protection Sales Tax, at the rate of ½ 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 April 1, 2022. 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 144.010 to 144.525 RSMo., Section 321.242 RSMo., and the rules and regulations of the Director of Revenue issued pursuant there to. The amount reported and returned to the Director of Revenue by the Seller 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 Fire Protection 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 tax received by the City of Independence shall be distributed as follows:

A. All proceeds of the tax shall be placed in a separate Special Revenue Fund for the purchase, construction, repair, maintenance and reconstruction of facilities and equipment and for additional staffing, training, all related to operations of the municipal fire department. Said revenues shall not be used for purposes other than as specified herein.

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 That such Fire Protection Sales Tax shall remain in effect thereafter until repealed.

SECTION 4. That such Fire Protection 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, November 2, 2021.

SECTION 5. That the proposition imposing such Fire Protection Sales Tax shall be placed on the ballot at the regularly scheduled election to be held on Tuesday, November 2, 2021.

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:

SAMPLE BALLOT
FOR SPECIAL ELECTION
IN THE CITY OF INDEPENDENCE, MISSOURI
ON TUESDAY, NOVEMBER 2, 2021

Shall the City of Independence repeal the existing Sales Tax of one-eighth of one percent used to fund operations of the municipal fire department, and instead impose a Sales Tax of one-half of one percent, to be effective April 1, 2022, for the purpose of providing revenues for the operation of the municipal fire department, which tax shall remain in effect until repealed by voters?

Yes ☐

No ☐

INSTRUCTION TO VOTERS

To vote in favor of the proposition submitted upon this ballot, punch through the ballot card opposite the word "YES" with the stylus; and to vote against the proposition submitted upon this ballot, punch through the ballot card opposite the word "NO" with the stylus.

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, along with 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 hereinbefore provided and as provided 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 personnel portion of the Fire Protection Sales Tax would be in addition to the current Fire Department General Fund expenditures while allowing for the General Fund to maintain it's current level of uniformed personnel within the Fire Department for the duration of the Fire Protection Sales Tax.

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. Passage of the proposed tax will automatically sunset the existing 1/8 of one percent sales tax on April 1, 2022.

PASSED THIS _____ DAY OF _____, 2021, BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE, MISSOURI.

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

ATTEST:

_____
City Clerk

APPROVED AS TO FORM AND LEGALITY:

_____
Acting City Counselor

REVIEWED BY:

_____
City Manager