

1 **BOARD BILL NO. 246 INTRODUCED BY ALDERMAN THOMAS OLDENBURG,**
2 **ALDERMAN JOHN COLLINS MUHAMMAD, ALDERMAN FRANK WILLIAMSON,**
3 **ALDERWOMAN CHRISTINE INGRASSIA, ALDERWOMAN MARLENE DAVIS,**
4 **ALDERMAN JOSEPH VACCARO, ALDERWOMAN CAROL HOWARD,**
5 **ALDERWOMAN BETH MURPHY, ALDERWOMAN PAMELA BOYD, PRESIDENT**
6 **LEWIS REED, ALDERWOMAN LISA MIDDLEBROOK**

7 An Ordinance pertaining to the additional sales tax and corresponding use tax established
8 by City Ordinance No. 70580; prohibiting any special reallocation of the revenue generated by
9 such taxes for any purposes other than those specified in City Ordinance No. 70580, except as
10 approved by the Board of Aldermen in an independent appropriations board bill that is
11 independent of the Board’s adoption of the City’s Annual Operating Plan for the applicable fiscal
12 year.

13 **WHEREAS,** the Board of Aldermen submitted for the approval of the qualified voters of
14 the City of St. Louis a ballot measure commonly referred to as “Proposition P,” which proposed
15 an additional one-half of one percent sales tax on all retail sales made in the City of St. Louis,
16 which are subject to taxation under the provisions of Sections 144.010 to 144.525 and 67.1700 to
17 67.1769 RSMo, solely for the purpose of providing revenues for public safety;

18 **WHEREAS,** pursuant to Section 144.757 RSMo and City Ordinance No. 65609, any
19 increase in local sales tax shall be accompanied by a corresponding increase in the City use tax;

20 **WHEREAS,** the qualified voters of the City of St. Louis approved Proposition P by a
21 simple majority in a special municipal election on November 7, 2017;

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Sponsor: **Alderman Thomas Oldenburg,**
Alderman John Collins Muhammad, Alderman Frank Williamson, Alderwoman Christine
Ingrassia, Alderwoman Marlene Davis, Alderman Joseph Vaccaro, Alderwoman Carol
Howard, Alderwoman Beth Murphy, Alderwoman Pamela Boyd, President Lewis Reed,
Alderwoman Lisa Middlebrook

1 **WHEREAS**, City Ordinance No. 70580 established increases to the City sales and use
2 taxes as set forth in Proposition P, and specified the annual intended uses and proportional
3 allocations of such additional tax revenues;

4 **WHEREAS**, the additional tax revenues generated pursuant to City Ordinance No.
5 70580 shall be accounted for using “Special Revenue Funds,” which are used by the City to
6 account for specified taxes, fees, grants or other sources of revenue that are dedicated by
7 ordinance for a specific purpose;

8 **WHEREAS**, for at least the last eight (8) consecutive fiscal years, the City’s Annual
9 Operating Plan, as approved and adopted by the Board of Aldermen, has included “Special
10 Revenue Reallocations” that provide for the reassignment of such Special Revenue Funds for
11 purposes other than those for which they were earmarked in their enacting ordinances;

12 **WHEREAS**, such Special Revenue Reallocations can be adopted and approved in
13 conjunction with the Board of Aldermen’s overall approval of the City’s Annual Operating Plan,
14 and need not brought before the Board of Aldermen as independent appropriations bills for
15 specific deliberation and approval;

16 **WHEREAS**, such Special Revenue Reallocations, although often necessary to continue
17 providing essential City services that are otherwise faced with budget shortfalls, also have the
18 power to controvert the intent of both the qualified voters of the City of St. Louis and the
19 enacting ordinances for any Special Revenue Funds that they affect;

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1 **WHEREAS**, given the importance of strengthening public safety in the City of St. Louis,
2 the Board of Aldermen wishes to require that the additional tax revenues generated pursuant to
3 City Ordinance No. 70580 shall not be eligible for any Special Revenue Reallocation without
4 first being subject to an appropriate level of transparency, debate and analysis.

5 **BE IT ORDAINED BY THE CITY OF ST. LOUIS AS FOLLOWS:**

6 **SECTION ONE.** The portion of the City’s revenue derived from the additional sales and
7 use taxes collected pursuant to City Ordinance No. 70580 (hereinafter, the “2017 Public Safety
8 Tax”), in whole or in part, shall be ineligible for any Special Revenue Reallocation in any City
9 fiscal year unless such Special Revenue Reallocation is first approved by the Board of Aldermen
10 in an independent appropriations board bill that meets the qualifications set forth herein.

11 Approval of any Special Revenue Reallocation of the 2017 Public Safety Tax revenues
12 exclusively in conjunction with the Board’s overall approval of the City’s Annual Operating Plan
13 for any City fiscal year shall be prohibited.

14 **SECTION TWO.** Any appropriations board bill related to the Special Revenue
15 Reallocation of any 2017 Public Safety Tax revenues shall be dedicated exclusively to the
16 proposed reallocation of such revenues. No other Special Revenue Reallocations or budgetary
17 appropriations shall be impacted by the board bill.

18 **SECTION THREE.** Any appropriations board bill concerning the Special Revenue
19 Reallocation of any 2017 Public Safety Tax revenues shall include: a detailed accounting of all
20 proposed uses for any reallocated 2017 Public Safety Tax revenues; a detailed justification for

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1 the proposed Special Revenue Reallocation; a quantitative assessment of the financial and other
2 impacts that the Special Revenue Reallocation will have on the originally intended uses for those
3 funds, as specified in City Ordinance No. 70580; and, as an exhibit, a detailed accounting of the
4 collections and specific uses of the 2017 Public Safety Tax revenues for both the current and
5 immediately preceding City fiscal years.

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