

ORDINANCE #68658
Board Bill No. 62

An Ordinance providing for the imposition of an additional one-quarter percent sales tax for public transportation purposes upon the sale of retail of tangible personal property and services as authorized at the election held on November 4, 1997.

WHEREAS, Article 4, Section 23 of the Charter of the City of St. Louis authorizes the Board of Aldermen, by ordinance, to levy taxes authorized by the Constitution or by law; and

WHEREAS, pursuant to Section 94.660, R.S.Mo. and Ordinance 63168, and as approved and adopted by the voters of the City of St. Louis on August 2, 1994, the City has imposed a City-wide sales tax of one-quarter of one percent for transportation purposes; and

WHEREAS, the City created a "City Public Transit Sales Tax Trust Fund" and directed the Treasurer of the City to deposit funds received pursuant to said sales tax in said fund; and

WHEREAS, the City is authorized by law to impose an additional City-wide sales tax for transportation purposes upon approval by the qualified voters of the City; and

WHEREAS, pursuant to Ordinance 64111, an election was held in St. Louis City on November 4, 1997, at which election a majority of the qualified electors of St. Louis City voting thereon authorized the St. Louis City Board of Aldermen to impose an additional City-wide sales tax of one-quarter of one percent for public transportation purposes; and

WHEREAS, the City Board of Election Commissioners certified the election results of such November 4, 1997 election on November 6, 1997; and

WHEREAS, at the time of the passage of Ordinance 64111 and the November 4, 1997 election, Section 94.660, R.S.Mo. authorizing the tax provided that the tax if approved by the voters shall not go into effect unless and until both St. Louis County and St. Louis City approve the tax; and

WHEREAS, on April 6, 2010, an election was held in St. Louis County, at which election a majority of qualified electors of St. Louis County voting thereon approved the tax and the County Board of Election Commissioners has certified such election results on April 20, 2010;

NOW THEREFORE BE IT ORDAINED BY THE CITY OF ST. LOUIS, AS FOLLOWS:

SECTION ONE. An additional sales tax is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property at retail or rendering taxable services at retail at the rate of one-quarter of one percent on the receipts from the sale at retail of all tangible personal property and the rendering of taxable service at retail within St. Louis City (for a total rate of one-half of one percent) to the extent and in the manner property and services are subject to taxation by the State of Missouri under the provisions of Chapter 144, R.S.Mo. and the rule and regulations of the Director of Revenue of Missouri issued pursuant thereto.

SECTION TWO. The Treasurer of the City of St. Louis is hereby directed to create two separate accounts within the "City Public Transit Sales Tax Fund" to account for the funds received from each of the one-quarter sales tax receipts in separate accounts with the City Public Transit Sales Tax Trust Fund; specifically, one account therein for the one-quarter of one percent sales tax imposed pursuant to Ordinance 63168 and approved by the voters on August 2, 1994 (Account ONE), and one account for the revenues from the one-quarter sales tax imposed pursuant to Ordinance 64111 and approved by the voters at the November 4, 1997 election (Account TWO).

SECTION THREE. The tax imposed hereby shall be effective on July 1, 2010.

SECTION FOUR. This Ordinance is deemed an emergency measure as defined by Article I, Section 20, as the Charter of the City of St. Louis and shall take effect immediately upon its passage and approval by the Mayor of the City of St. Louis.

Approved: June 7, 2010