

St. Louis City Ordinance 62515

FLOOR SUBSTITUTE

BOARD BILL NO. [91] 304

INTRODUCED BY ALDERMAN DANIEL MCGUIRE

An ordinance amending Ordinance 56912, approved March 6, 1975 pertaining to Entertainment License Tax by repealing Sections One and Five of Section One of said ordinance which are codified as Sections 8.08.010 and 8.08.050 of the Revised Code of the City of St. Louis and enacting in lieu thereof two new sections relating to and incorporating the same subject matter except excluding from inclusion in new Section 8.08.010, theatrical productions, symphony or musical productions, stage plays, dances or balls, carnival shows or spectacles, and circuses; adding certain exemptions in new Section 8.08.050 from the taxes imposed in Chapter 8.08; and containing an emergency clause.

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

SECTION ONE: Ordinance 56912, approved March 6, 1975 is hereby amended by repealing Section One of Section One of said Ordinance 56912, which is codified as Section 8.08.010 of the Revised Code of the City of St. Louis, and enacting in lieu thereof a new Section One of Section One of said Ordinance and a new Section 8.08.010 of said Revised Code in words and figures as follows:

Any person or persons, partnership of whatever form, or corporation engaged in the business of admitting persons or groups upon payment of an admission charge to a pleasure ride or cruise, wrestling match, show or exhibition, boxing match, show or exhibition, sporting event, including but not restricted to baseball, football, rugby, soccer, hockey, basketball, rodeo, and other like entertainment presentation, are taxed upon the amount of gross receipts derived from such admission charges at the rate of five percent of the gross receipts, payable on quarterly calendar intervals; where the business is conducted for a period of time less than the licensing period hereinafter, the same rate of tax shall be levied and the amount thereof shall be paid for the period of time the business has been conducted.

SECTION TWO. Ordinance 56912, approved March 6, 1975 is hereby amended by repealing Section Five of Section One of said Ordinance 56912, which is codified as Section 8.08.050 of the Revised Code of the City of St. Louis, and enacting in lieu thereof a new Section Five of Section One of said

Ordinance and a new Section 8.08.050 of said Revised Code in words and figures as follows:

The taxes imposed by this chapter shall not be levied upon any religious, educational or charitable organization or undertaking otherwise included as taxable, under Sections 8.08.010, 8.08.110 or 8.08.140, where a substantial part of the net proceeds derived are solely used for religious, educational or charitable purposes. In determining whether a religious, educational or charitable purpose exists, the collector may require the production of all relevant documents, take testimony under oath to be administered by him and inspect premises and arrangements to be used. The decision of the collector shall be approved by the comptroller. Upon granting any such exemption as herein provided, the collector shall issue a license to the religious, educational or charitable applicant, as is hereinafter provided, plainly evidencing the exemption. Further, where a religious, education or charitable organization or undertaking is granted an exemption from taxation under this section, no person or entity rendering an entertainment, artistic or athletic service or performance for such undertaking shall be subject to the tax imposed by Section 8.08.010. Provided further, where a tax exemption is granted and the collector at any time thereafter discovers that a true religious, educational or charitable purpose was substantially nonexistent, he shall upon the comptroller's approval revoke the exemption and levy the tax owing with interest at the legal rate. In such cases, the tax shall be paid forthwith; and in making such determination the collector shall have the same powers as is provided for determining questions of exemptions initially.

SECTION THREE. Emergency Clause. This ordinance being an ordinance providing for a tax rate, it is hereby declared to be an emergency measure and shall become effective immediately upon its approval by the Mayor.

Legislative History				
1ST READING	REF TO COMM	COMMITTEE	COMM SUB	COMM AMEND
01/10/92	01/10/92	LEG	02/06/92	
2ND READING	FLOOR AMEND	FLOOR SUB	PERFECTN	PASSAGE
02/07/92			02/14/92	02/21/92
ORDINANCE	VETOED		VETO OVR	

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