An ordinance pertaining to the payroll expense tax, repealing, subject to voter approval, those exemptions from the tax in section nine of ordinance 60737 for religious and charitable organizations and institutions, not-for-profit civic, social, service or fraternal organizations, not-for-profit hospitals and not-for-profit educational institutions that employ more than twenty (20) employees; submitting to the qualified voters the question whether the exemptions to the payroll expense tax for religious and charitable organizations and institutions, not-for-profit civic, social, service or fraternal organizations, not-for-profit hospitals, and not-for-profit educational institutions that employ more than twenty (20) employees shall be repealed and a payroll expense tax of one-half of one percent (0.5%) imposed; providing for the conducting of an election on such a question; providing, upon voters’ approval of such repeal of the exemptions, for the effective date for imposition of the payroll expense tax upon religious and charitable organizations and institutions, not-for-profit civic, social, service or fraternal organizations, not-for-profit hospitals, and not-for-profit educational institutions that employ more than twenty (20) employees; with an emergency clause.

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

SECTION ONE. Section Nine of ordinance 60737 is, subject to voter approval, hereby repealed and a new provision is enacted in lieu thereof, reading as follows: Religious and charitable organizations and institutions, not-for-profit civic, social, service or fraternal organizations, not-for-profit hospitals, and not-for-profit educational institutions that employ twenty (20) or fewer employees; the State of Missouri and agencies or departments thereof; and the United States of America and agencies or departments thereof; shall be exempt from taxation under ordinance 60737.

SECTION TWO. All provisions of ordinance 60737 shall, subject to voter approval, apply to
all religious and charitable organizations and institutions, not-for-profit civic, social, service or
fraternal organizations, not-for-profit hospitals and not-for-profit educational institutions that
employ more than twenty (20) employees.

**SECTION THREE.** The following question is hereby submitted to the qualified voters of the
City of St. Louis and shall be voted upon at an election hereinafter provided. The question shall
read in substantially the following form:

Shall the City of St. Louis repeal the exemptions to the payroll expense tax for all
religious and charitable organizations and institutions, not-for-profit civic, social,
service or fraternal organizations, not-for-profit hospitals, and not-for-profit
educational institutions that employ more than twenty (20) employees and impose
a payroll expense tax of one-half of one percent (0.5%) on all religious and
charitable organizations and institutions, not-for-profit civic, social, service or
fraternal organizations, not-for-profit hospitals, and not-for-profit educational
institutions that employ more than twenty (20) employees?

☐ YES ☐ NO

If you are in favor of the question, place an [X] in the box opposite [YES]. If you
are opposed to the question, place an [X] in the box opposite [NO].

**SECTION FOUR.** The foregoing question shall be submitted to the qualified voters at an
election called and to be held on Tuesday, the _____ day of ___________, 2017, and if the
question shall receive in its favor the votes of a majority of the voters voting thereon, the tax
shall be authorized and shall become effective immediately. The ballot language at such election
shall appear in substantially the following form:

**PROPOSITION**
Shall the City of St. Louis repeal the exemptions to the payroll expense tax for all
religious and charitable organizations and institutions, not-for-profit civic, social,
service or fraternal organizations, not-for-profit hospitals and not-for-profit
educational institutions that employ more than twenty (20) employees and impose
a payroll expense tax of one-half of one percent (0.5%) on all religious and
charitable organizations and institutions, not-for-profit civic, social, service or
fraternal organizations, not-for-profit hospitals and not-for-profit educational
institutions that employ more than twenty (20) employees?

☐ YES  ☐ NO

If you are in favor of the question, place an [X] in the box opposite [YES]. If you
are opposed to the question, place an [X] in the box opposite [NO].

SECTION FIVE. The Board of Election Commissioners of the City of St. Louis shall provide
notice of such election, shall provide the ballots or voting machines, or both, and conduct the
election and shall ascertain the results thereof, all according to the laws regulating such elections.
Upon approval of this ordinance, it shall be published once in the City Journal. Proof of
publication of this ordinance shall be made by affidavit of the City Register and such affidavit
shall be filed in the office of the City Register and a copy of said publication shall be attached
thereto.

SECTION SIX. If the question submitted hereunder shall receive in its favor the votes of a
majority of the voters voting thereon, the payroll expense tax shall become effective as to all
religious and charitable organizations and institutions, not-for-profit civic, social, service or
fraternal organizations, not-for-profit hospitals and not-for-profit educational institutions that
employ more than twenty (20) employees on the first day of the first quarter following the
official certification of the result of the election on the question submitted hereunder.

SECTION SEVEN. This being an ordinance providing for the submission of a question to the voters, it is hereby declared to be an emergency ordinance as provided by Article IV, Section 20 of the Charter of the City of St. Louis, and shall be effective immediately upon approval by the Mayor or its approval over his or her veto.