

CHAPTER 23

SALES TAX

INTENT

2300. Intent.

It is intended that this chapter should implement the authority conferred by law and granted by the voters of Jackson County, Missouri, on November 6, 1979. (Ord. 750, Sec. 6, Eff. 1-1-80)

2301. Sales Tax, Controlling Authority.

Except where Sections 67.010 to 67.550 RSMo. 1979 Supp. have conferred on the County Legislature and electors of Jackson County the discretion to fix and approve the amount of sales tax imposed and the rate of setoff of the proceeds from that tax to reduce property tax levies, those sections authorizing the imposition of this tax are controlling. (Ord. 750, Sec. 6, Eff. 1-1-80)

2302. Effective Date.

The effective date of the county sales tax imposed by this chapter on January 1, 1980. (Ord. 750, Sec. 7, Eff. 1-1-80)

SALES TAX

2310. Sales Tax Imposition.

There is hereby imposed a tax in the amount of one-half of one percent (1/2%) on the receipts from the sale at retail of all tangible personal property or taxable services within Jackson County, Missouri, if the property or service is subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.510, RSMo. (Ord. 750, Sec. 1, Eff. 1-1-80)

2311. Authority for Sales Tax.

The tax imposed by Section 2310.00 is imposed pursuant to the authority vested in the County Legislature by Sections 67.010 to 67.500, RSMo 1979 Supp. and as approved by a majority of the voters voting in the special election held November 6, 1979. (Ord. 750, Sec. 1, Eff. 1-1-80)

2312. Sellers.

Pursuant to the authority of, and as required by Section 67.510 RSMo 1979 Supp., there is hereby imposed on all sellers doing business within Jackson County, Missouri, for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent of and in the manner provided in Sections 144.010 to 144.510 RSMo and the rules and regulations of the State Director of Revenue issued

pursuant thereto, at the rate of one-half of one percent (1/2%) as imposed by Section 2310.00. (Ord. 750, Sec. 4, Eff. 1-1-80)

2313. Application of Proceeds.

The proceeds realized from the tax imposed by Section 2310.00 shall be first applied to the reduction of County property tax levies in accordance with Section 2314.00. (Ord. 750, Sec. 2, Eff. 1-1-80)

2314. Procedure for Legislature.

The County Legislature shall, after determining its annual budget, excluding funds required to be set aside and placed to the credit of special road districts, within the limits set by the constitution and laws of Missouri for the following calendar year and the total property tax levy needed to raise the revenues required by such budget, reduce the total property tax levy in an amount sufficient to decrease the total property taxes it will collect by an amount equal to seventy percent (70%) of the sales tax revenue collected in the tax year for which the property taxes are being levied. (Ord. 750, Sec. 2, Eff. 1-1-80)

EXEMPTIONS

2320. Sales Exempt From State Sales Tax.

All sales of goods or services which are otherwise exempt from state sales tax liability are hereby recognized as exempt from the tax liability imposed by this chapter. (Ord. 750, Sec. 3, Eff. 1-1-80)

2321. Sales Tax, Statutory Exemptions.

All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of Sections 144.010 and 144.510, RSMo, as these sections now read and as they may hereafter be amended shall be controlling on the tax liability of a sale of personal property or a service and such exemptions as are authorized by state law shall be recognized for purposes of the tax imposed by this chapter. (Ord. 750, Sec. 6, Eff. 1-1-80)

NOTICE OF ENACTMENT

2330. Notice.

The Clerk of the Legislature is hereby directed to cause certified copies of this chapter to be placed in the United States mail, restricted delivery, addressed to the Director of Revenue of the State of Missouri, at his usual office at Jefferson City, Missouri, and to cause such additional certified copies to be delivered to the Director of Revenue and/or his office as determined and directed by the Jackson County Counselor. (Ord. 750, Sec. 8, Eff. 1-1-80)