

Tentative Agenda
Finance Committee
April 12, 2016
6:00 p.m.
Council Chambers Conference Room

Roll Call

DISCUSSION ITEMS

- 1) Audit Process
Mark Loughry, Finance Director
Michael Keenan, Cochran Head Vick & Co., P.C.
- 2) Use Tax on Motor Vehicle Sales
Mark Loughry, Finance Director
- 3) Gasoline Tax
Mark Loughry, Finance Director
- 4) Next Meeting Date – May 3, 2016

ADJOURNMENT



FINANCE DIRECTOR'S OFFICE
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E-MAIL: MARKL@RAYTOWN.MO.US

MEMORANDUM

Date: 03/28/2016

To: Finance Committee

From: Mark Loughry, Finance Director

Re: Presentation by City Auditor

Committee,

I have asked the City audit firm to give a presentation to the committee on the audit process. This will not be a discussion on the current audit results but on the steps they take to ensure we receive a thorough audit. I know we have had questions in the past on this topic and felt this would be a good time to discuss this further. The annual audit presentation is on the BOA agenda for April 19th.

Sincerely

Mark Loughry, CPM
Finance Director



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MEMORANDUM

Date: 03/28/2016

To: Finance Committee

From: Mark Loughry, Finance Director

Re: Use Tax on motor vehicle sales

Committee,

The City of Raytown and all entities that collect sales tax in the State of Missouri will be required to have a Use Tax in place by November of 2016, if they want to continue to collect sales tax on out of state vehicle purchases. The MML has put together some educational material and a model ordinance required to hold the necessary election necessary for implementing the tax. I am including those documents with the agenda.

This is a subject that has been on our radar for some time and the deadline to address it is getting closer. There has been discussion that a majority of Eastern Jackson County Communities will take this matter up simultaneously. This will allow for a joint media campaign that will overlap and put forward a consistent message. The communities would like to proceed with the necessary election in August of this year so staff would like to begin discussion on the topic in April with possible action by the BOA in May.

Sincerely

Mark Loughry, CPM
Finance Director

Motor Vehicle Sales Tax

Campaign Tool Kit



Growing Our Communities Together

January 2016

MISSOURI MUNICIPAL LEAGUE LOCAL USE TAX CAMPAIGN ROADMAP & TOOL KIT

OBJECTIVE: To provide a plan and the tools to Missouri cities that they can use to help gain passage of the local motor vehicle sales tax.

BACKGROUND: In January of 2012 the Missouri Supreme court issued the “Street Decision” creating a loophole in the Missouri sales tax laws allowing vehicles purchased out of state or from an individual to be exempted from the local sales tax. For a short period, Missouri cities that did not have a local use tax in place lost the tax revenues they once had from vehicle sales. In 2013, the Missouri Legislature provided municipalities with temporary relief from the tax loophole. The legislature re-imposed the local sales tax on out-of-state vehicle purchases along with person-to-person sales, but required that cities must receive voter approval to keep the loophole closed by November of 2016.

HISTORY OF THE MOTOR VEHICLE SALES AND USE TAX ISSUE:

- The sales tax was implemented in the 1930s as a temporary tax, prior to local sales tax or use tax. The highway use tax was implemented before the statewide use tax as a complement to the sales tax. The “highway use tax” was historically imposed on motor vehicles, boats, trailers and outboard motors. This tax was first levied in the late 1930s based on the reasoning that everyone who uses the roads should pay for upkeep. Those purchasing vehicles that would use the roads would finance improvements to the roads with this tax. The highway use tax applies to purchases from private individuals and purchases from dealers outside Missouri. From the late 1990s through 2012, local sales tax was also applied to the highway use tax transactions.
- In the “Street” decision, the Missouri Supreme Court ruled that the imposition of the local sales taxes on highway use tax transactions was not authorized by law. The Supreme Court ruling said that local use tax should apply to highway use tax transactions; even though statutes say the local use tax does not apply to highway use tax. Legal experts believe the MO Supreme Court decision controls and local use taxes that have been properly adopted by voters do apply to highway use tax transactions. This means that a local use tax adopted prior to July 6, 2013 applies to purchases of vehicles, trailers, boats and outboard motors from anyone except a Missouri auto or boat dealer.

HOW MANY DOLLARS ARE WE TALKING ABOUT? The Missouri Department of Revenue has projected lost revenue for each city in Missouri. If you do not already have this information, you may obtain it from the MML (this data is from 2013 and DOR has not updated it; it is available on the MML web page for the motor vehicle sales tax). You will want and need it to educate your council and the voters.

KEY POINTS: These are the key points to make in any communications to help someone understand the issue. They are attached as a separate document and are included here as well.

Background

- <City Name> residents used to pay city sales tax and on vehicles bought out of state when we licensed them. All tax was paid in Missouri, not in the state where the vehicle was purchased.
- A 2012 change in the interpretation of the law changed everything. Now unless the voters approve continuing the motor vehicle sale tax when a <City Name> resident licenses a car purchased out of state or from an individual, they will no longer pay city sales tax. (They don't pay sales tax in the state where they made the purchase, either.)

- But if a <City Name> resident purchases a vehicle from a Missouri car dealer, they must still pay local sales tax. This means that with tax, the same car sold at the same price will cost more if purchased locally than if it is purchased from out-of-state dealers. This puts local dealers at a disadvantage, encouraging <City Name> residents to do business outside of Missouri.
- <City Name> needs these tax dollars for basic services like street and sewer maintenance and police and fire protection.

The Ballot measure (MAKE SURE YOU DISTINGUISH WHETHER YOUR BALLOT LANGUAGE IS TO CONTINUE OR DISCONTINUE):

- <City Name>'s Motor Vehicle Sales Tax will be on the <Date> ballot.
- Attention should be paid to whether the city is using the ballot language in the statute the calls for discontinuing the sales tax on motor vehicle sales or if the city has decided to modify this language and use the "continue language. In the first instance the supports will be seeking a no vote. While in the second supports would seek the traditional yes vote.
- Examples of both types of ordinances are available on the League web site.

Why is the Sales Tax on Motor Vehicles important to <City Name>?

- <City Name> has depended on this important revenue source in the past to fund ongoing city projects. The <\$ amount> in projected annual lost revenue could fund (# pothole replacements, # police officers, # firemen, etc).
- <City Name> auto dealers will be at a competitive disadvantage to out-of-state businesses, who don't charge sales tax on our vehicle purchases. These out-of state businesses don't create local jobs or reinvest in our community. It's not fair or wise that tax breaks encourage <City Name> residents to leave Missouri to make large purchases. It's time to close this harmful loophole.
-

Does the Motor Vehicle Sales Tax apply to private vehicle sales?

If the voters do not approve continuing the sales tax on motor vehicle sales private vehicle sales will no longer be subject to the local sales taxes. The state sales tax will still apply.

Benefits from the Local Motor Vehicle Tax

Why is the Motor Vehicle Sales Tax necessary?

It provides an important source of local funding and levels the playing field for local businesses, which would otherwise be at an unfair competitive disadvantage to out-of-state business when local taxes are avoided.

How much annual revenue does <City Name> expect to generate from the Motor Vehicle Sales Tax?

<Fill in the blank>



What local services will the local Motor Vehicle Sales Tax fund?

The Motor Vehicle Sales Tax will go into <City Name>'s general revenue fund, providing funding resources for city services from street repair to police and fire protection. [insert appropriate info. i.e., "The expected revenues would be enough to repair 10,000 pot holes in our streets, fund the salaries of two additional policemen, or purchase a new fire truck."]

Will the local Motor Vehicle Sales Tax have other local benefits?

In addition to providing an important source of revenue for city services, the local Use Tax is an important tool in leveling the playing field for local businesses. With no local use tax in place, local residents have an incentive to cross state lines to buy instead of buying locally. This costs us local jobs and sends [tens of thousands of] dollars out of our local economy.

Election information

What is the date of the election when the Local Motor Vehicle Sales Tax will be on the ballot?

The <City Name> Use Tax measure has been placed on the [date] ballot.

Can I vote absentee?

Yes. Absentee votes will be accepted until <_____>. Contact <_____ at _____> to obtain an absentee ballot.

CITY GOVERNMENT – GETTING STARTED

There are a variety of fundamental things a city needs to do to put a campaign into motion.

- Get unanimous approval from your City Council to proceed.
- Get the issue on the ballot at a regular or special election.
- Initiate the formation of a citizens committee to run the campaign.
- Give the committee the tools it needs to be successful.
- Support the committee's efforts with a public information campaign.

GET UNANIMOUS APPROVAL FROM YOUR COUNCIL: In many cases, getting a tax issue of any kind passed is tough. If you don't have unanimous support from your Council, you may not generate the level of community support you need to win. Educate your Council. Get your Mayor on board. Let them know what the potential is and what your projected losses are. You'll want and need them behind the issue to get it passed.

GET THE ISSUE ON THE BALLOT: Assuming you have City Council approval to proceed, you must get the issue on the ballot by working with the campaign officials in your city/council. An issue must be certified

for an election 10 weeks prior to election day. Keep in mind that you will probably be expected to pay for the election if it is not a regular election, but there may be certain advantages to having a special election that you will want to consider. One critical consideration is the affect that another issue may have on this one. For example, two taxes on one ballot are probably negative for both.

INITIATE THE FORMATION OF A CITIZENS COMMITTEE: A City cannot spend out of its budget to influence voters and most campaigns need some level of persuasion to be successful. Therefore, encourage a small group of community leaders/volunteers to get together and form a Citizens Committee. Encourage them to come up with a positive “catchy” name for their committee that voters will perceive favorably, such as “Yes <Our City> Committee”.

GIVE THE COMMITTEE THE TOOLS IT NEEDS: A Citizens Committee will be challenged with many things: fundraising; volunteer leadership and time; learning about the issue; developing campaign materials; planning expertise; the voting public. This Tool Kit has been developed to provide nearly everything that a committee will need to execute a successful campaign.

SUPPORT THE COMMITTEE’S EFFORTS WITH A PUBLIC INFORMATION CAMPAIGN: Although a city cannot spend city funds to influence a vote, it can spend public dollars to inform voters and to encourage them to vote. Here are a couple of suggestions and there are tools in the tool kit to do this.

- Meet with the local media and let them know what you are trying to accomplish.
- Provide them with the key points of the campaign and press releases.
- Put newsletter articles about the issue/election in your city newsletter. Make sure you keep your article neutral.
- Twitter
 - Many cities have a Twitter following and use Twitter to get information out quickly and at no real cost.
 - Tweet frequently throughout the campaign with short messages that keep the issue in front of interested persons.
 - Sample tweets are included in the Tool Kit. Remember to keep them purely informational, not persuasive in nature.

ETHICS FOR CITY EMPLOYEES: Missouri Revised Statutes: Chapter 115. Election Authorities and Conduct of Elections. Section 115.646.

- Public funds expenditure by political subdivision officer or employee, prohibited—personal appearances permitted.
 - 115.646. No contribution of expenditure of public funds shall be made directly by any officer, employee or agent of any political subdivision to advocate, support, or oppose any ballot measure or candidate for public office. This section shall not be construed to prohibit any public official of a political subdivision from making public appearances or from issuing press releases concerning any such ballot measure.

CITIZENS COMMITTEE – GETTING STARTED

OPEN A COMMITTEE BANK ACCOUNT: In order to fund a citizens campaign, the committee must set up a bank account in the committee’s name. This will give it a place to deposit contributions and a record of all expenditures made. The committee should require two signatures on each check. Although it will most likely not write many checks, the account can serve as a useful tool to keep track of transactions. Be sure to print/say your committee’s name on anything you buy, print or communicate in the media.

RESEARCH: In order to gauge public awareness, understanding and support and to identify key issues to be addressed in a campaign, phone research was conducted in December 2012 with registered voters living in Missouri cities with a population greater than 2,000, excluding Kansas City, St. Louis and any city who already has a Local Use Tax in place. Here is an overview of the research findings. A complete copy is available as part of the Tool Kit. PLEASE KEEP IN MIND THAT THIS RESEARCH WAS DONE PRIOR TO THE PASSAGE OF HB 184 IN 2013. AT THAT TIME THE THOUGH WAS PASSAGE OF A USE TAX WOULD PLUG THE VEHICLE SALES LOOPHOLE.

RESEARCH SUMMARY: There is a high percentage of those surveyed who are already aware of this issue (45%), say they understand it and will likely support it if it is put to a local vote. (Note that many people will tell you that they understand, even when they don’t.) The primary reasons why someone would likely support it are fairness to local businesses, interest in supporting local jobs, and the financial impact on a community. There is an obvious need for education so those who are unaware or undecided about the issue can become informed. It is believed that an informed voter is a more supportive voter.

Other than those who do not support taxes or government in general, the key barriers to overcome with your campaign communications are:

- A misunderstanding about double taxation
- A general lack of information and understanding about the issue
- Waste in government spending or lack of knowledge about where dollars go
- A copy of the complete research report is available from the MML.

CITIZENS CAMPAIGN OBJECTIVES:

- Educate voters on the issue through press coverage, advertising, community presentations and small group discussions.
- Develop grassroots support through volunteer recruitment and empowerment.
- Raise enough dollars through fundraising to fund a media campaign.
- Analyze past issue campaigns and estimate how many yes votes will be needed to pass the issue.
- Communicate how many dollars would be raised through this tax and how the dollars could potentially be used.
- Run an active public relations and media program.
- Identify yes voters and capture their contact information (electronic and mail).
- Encourage yes voters to vote absentee if necessary.
- Get yes voters registered and to the polls to vote.

KEYS FOR SUCCESS:

- Ask well-respected community leaders to head up your campaign. Have one co-chair lead the committees and the other co-chair serve as the Treasurer of your committee and be the key fundraiser. Their names will be communicated frequently during the campaign and you want people who are well-thought of and liked associated with your issue.
- Find qualified people to head up individual committees and communicate clearly their roles and responsibilities. Make the entire committee aware of everyone's individual roles.
- Get the business community behind you. Go to the Chamber of Commerce and ask for their public support.
- Plan as far ahead as possible. It takes time to do everything necessary to run an effective campaign. Start early and work the plan.
- Have a plan. Use the tools in this tool kit.
- Keep the issue simple. Try to make it as easy as possible to understand and support it.
- Make sure you have a large enough budget to fund your campaign.
- Focus on identifying and getting YES voters to the polls. There will always be NO voters so you need to run the numbers and know how many YES voters you need to win.
- Keep in mind that you can change an UNDECIDED voter into a YES vote through education. This is a very important audience to concentrate on. You will probably not however change a NO vote into a YES, so recognize they are out there, but use as little of your budget on them as possible.
- Use all the tools available to you. Have your council come out in support and talk it up. Meet with your media and ask for their help in getting the message out.
- Meet with your committee regularly. Set up regular meeting times where you can come together, share ideas, discuss challenges, get status updates and keep everything on track.
- Remember, a city cannot use public funds to persuade voters but they can inform voters. This is an issue that needs education. Use public funds to inform voters and let the citizens committee use its resources to persuade the voter.

SAMPLE ORGANIZATION CHART (ATTACHED) – RESPONSIBILITIES

- Co-Chair/Leadership: Responsible for recruiting and directing volunteer leaders, planning and running meetings, delegating tasks and overall follow-through.
- Co-Chair/Treasurer: Responsible for recruiting fundraisers, fundraising, securing support from the business community, maintaining records and filing necessary paperwork.
- Administrative Support: Responsible for helping co-chairmen with any administrative tasks.
- Website: Responsible for securing ISP to host website, getting the website posted and getting any necessary changes made to the website template provided by MML.
- Events: Responsible for planning and executing any events, like rallies, community-event tie-ins, parades, etc.
- Volunteers: Responsible for recruiting and coordinating any volunteers needed.
- Public Relations: Responsible for planning the details of the promotional campaign/budget, customizing any MML-provided tools (print ads, radio spots, billboards, community presentation), buying media, providing information to the media and distributing email and direct mail to supporters.



Growing Our Communities Together

- Voter Registration: Responsible for getting voters registered.
- Speaker's Bureau: Responsible for recruiting, training and coordinating community speakers and lining up speaking opportunities.
- Neighborhood Coffees: Responsible for securing coffee hosts, providing them with information and helping them coordinate coffee events.
- Phone Bank: Responsible for recruiting people to make calls to supporters encouraging them to get out and vote.
- Supporters: Responsible for soliciting email and mail addresses and managing mail lists.

VOLUNTEER RECRUITMENT & EMPOWERMENT

- Choose the best people you can find and ask them to help. Busy people get things done. You need workers. Don't be afraid to ask.
- Ask people to refer others.
- Go for a cross-section of the community, so you get broad feedback, input and coverage.
- Recruit church leaders (clergy and lay members) to help. They carry a lot of weight in their congregations.
- Clearly communicate individual responsibilities to both the person and the team.
- Meet regularly and encourage people to attend. This will increase the level of communications and accountability.
- Put a campaign scheduler on your team to help keep things on track.
- Praise in public. Discuss any individual concerns in private.
- Have one person responsible for talking with the media. Make sure they're informed and prepared.
- Keep meetings to no more than one hour.
- Get people their jobs to do and get out of their way. Different people have different ways of getting things done.
- Support each other in any way you can. Be flexible and help out where it's needed.

FUNDRAISING STRATEGIES:

- Find someone to run your fundraising committee who is well-respected and doesn't have any reservations about asking others for funds.
- Encourage your chairman to recruit others like him to help.
- Establish a budget and a goal. Know how much you need to raise.
- Go to the business community. They are the ones (besides the city) who will be most affected by this issue. Car dealers, retailers of large ticket items and realtors will be some of your best prospects.
- Put together a call list of those most likely to contribute. Send them a letter and follow it up with a phone call (preferably from someone they know). If necessary, make a personal visit. It is harder to say no to someone in person and even harder to say no to a friend. Make arrangements to pick up checks, if necessary.
- Go for some large contributions, perhaps from a bank or large business/industry in town.

MEDIA STRATEGIES:

- **Public Relations**
 - It is in the best interest of your local media to support or stay neutral on this issue.
 - Provide the media in your community with information, such as talking points, a brochure, news releases and anything else you think will be helpful.
 - Distribute news releases regularly throughout the campaign. Templates are included.
 - Have your committee leaders and PR representatives meet with the editorial media, discuss the issue and what you're trying to do.
 - Ask for coverage of the issue and the releases you distribute.
 - Give the media a contact person and information for quotes. This should most likely be your co-chair/leader.
 - Ask for an editorial endorsement. If you get it, great. If not, maybe it will cause them to not come out against it.
 - Keep in mind that most media keep advertising and editorial separate, so don't expect to get coverage just because you're buying media.
 - Get people of all walks of life to write letters to the editor in support of your issue. Use key messaging.
- **Newspaper Ads**
 - Meet with your local newspaper and let them help you put your budget together.
 - Try to negotiate the rate. Many times, they offer a civic rate which is lower and will allow you to leverage/expand your buy.
 - Use frequency as a guide for your communications. It is typically better to run more, smaller ads than fewer big ones.
 - Nearly 50% of the registered voters who were surveyed indicated that they receive local news from their local newspaper. Make newspaper advertising the core of your budget.
- **Online Advertising**
 - Many times, local newspapers have online editions. More and more people are getting their news over the Internet. Make this a part of your budget. Plan to spend approximately 20% of the amount you spent in print, online.
 - Have a link in your ad to the website where people can go to find more information.
- **Radio Advertising**
 - (2) 30:second radio spots have been included in the Tool Kit. Customize these with your campaign details.
 - Meet with your local station(s) and let them help you put together your budget. Plan to spend 20% of the amount you spend in the newspaper, on radio spots.
 - Buy every station you can afford to buy. This should help you reach a broad audience and will encourage the station to give you air time for radio shows.
 - Use a well-known, popular person to record your radio spots. This will usually attract more attention to your spots and can sometimes carry some weight with local voters.
 - Your local radio station should be happy to record your announcer. Set up an appointment with the station and plan to spend 15-30 minutes there.

- Be sure to ask for a copy of your radio spots when you're finished.
 - Ask to be on their talk shows or do interviews for news or community information programming.
- Website
 - Consider creating a web site.
- Brochure/Direct Mail
 - A brochure is a core piece of any public information campaign. The one included in the Tool Kit has been designed to provide information and encourage yes votes, so it must be paid for by the committee.
 - Artwork for the brochure can be customized with the information specific to your campaign. You can change out copy and photos to meet your need and provide the digital files to your local printer to print. Buy enough to put one in the hands of as many voters as possible.
 - Direct mail is an effective, but expensive tool to put your message in the hands of your voters.
 - Build your direct mail list (database in Excel) throughout your campaign so you can use it when you are ready.
 - The brochure has been designed as a self-mailer so you can seal it, put a stamp on it, address it and drop it in the mail. It can also be used as a handout, leave behind or be enclosed with a letter in an envelope.
 - If you have the budget, mail the brochure to as many identified yes voters as you can. More importantly, send it to those people who you believe are undecided.
 - Using the provided theme artwork, develop, print and mail a postcard to your entire list of yes voters right before the election, reminding them how important it is to vote on this issue. Without their support and vote, it may not pass.
- Email
 - Email is a fast, inexpensive way to put information into the hands of your supporters or others who are interested in receiving more information.
 - Email can be used individually, which can take a lot of time, or similar to direct mail in that you build an email list (database in Excel) and a tool like MailChimp or Constant Contact and send emails to the people on your list.
 - Use emails to send information throughout the campaign and as a reminder to get out and vote.
- Facebook
 - Facebook has become a part of daily life. Many go to bed and wake up to Facebook. Use that to your advantage.
 - Consider using Facebook as a PRIVATE tool to help build a grassroots organization, generate support, keep fans up to date and communicate with each other. It would be very risky to the campaign to set up a public Facebook presence that gives negative voters a forum to sway others, that otherwise they would not have.
 - Details for how to proceed are included in the tool kit.
- Billboards

- Billboards can be a very lowcost way to reach lots of people in a short amount of time.
- Work with your local billboard companies to identify the best possible location that delivers the highest traffic count in areas where you think your supporters and undecided persons live, work and play.
- Artwork is provided. You may customize it and provide it to the billboard company(s) you are working with to produce the billboard art.
- Plan to post your billboard(s) as soon as you can get them up. In working on a 10-week campaign cycle, it will probably only be up 2 months at the most. However, this will make thousands of impressions with your audience.
- Door Hangers
 - If you plan to canvas neighborhoods and go door to door to get your message out, you can use the Door Hanger artwork provided in the tool kit.
 - Customize the door hanger with the information specific to your campaign and give the digital files to your local printer to produce.
 - Buy enough to put one on every door in the neighborhoods you plan to visit.
 - Door to door canvassing should be scheduled late in the campaign and used as a rallying event. The best time is right before the election.
- General Promotional Recommendations
 - Use frequency as a guide for your communications. Try to tell the same story to the same targeted people as many times as you can afford.
 - Keep all your communications vehicles consistent in look, design and copy. Use the templates provided in the tool kit or customize your own, but make sure everything looks like everything else. This will reinforce the message to your audience any time they see something.

COMMUNITY PRESENTATIONS: Community presentations can be a very effective way to get your message out to groups of all sizes, when a presenter is prepared and engaging. A PowerPoint presentation has been provided as part of the tool kit.

- Set up a speakers bureau consisting of experienced presenters who are available throughout the campaign to deliver the presentation.
- Customize the PowerPoint presentation to your specific campaign.
- Contact civic organizations and request the opportunity to present.
- Make sure you have equipment available (laptop computer and projector with extension cords) that you can provide to the presenters. Make sure they are scheduled to arrive a few minutes early, who their contact person is, and how long they have available to them.
- Provide brochures to the speaker so they can pass them out at the conclusion of the presentation.
- Prepare your presenter with the talking points and answers to questions that may arise.
- Consider hosting a town hall meeting. Although these are not typically well attended, you should get media coverage if you invite them and it will give citizens the opportunity to voice their opinion. Be sure to have refreshments.

SAMPLE TIMELINE -- ATTACHED: A sample campaign of 10 weeks is attached.

CAMPAIGN THEME: It is important to your overall campaign to have a theme that your citizens committee can rally around, that you can communicate frequently to the community and voters can easily remember when they go to the polls. A proposed theme has been developed to aid in your campaign planning, although you can of course develop a theme of your own. The theme, “Vote Yes for <Our City>”, is simple, direct, easy to recall and plays to a citizens’ civic pride. It also calls them to take positive action by voting yes. This theme has been developed with a graphic, which is included and incorporated into the tool kit materials.

TOOL KIT ITEMS (Each provided separately from this document):

The tool kit has been prepared with files that can be customized with your campaign information, such as election date, campaign contact name and phone number and website. The theme, “YES for Our City,” may be customized to your city name if you choose. Supporting fonts and graphics are included for all materials when necessary.

- Research report of registered Missouri voters
- Sample Organization chart for campaign committee
- Sample Campaign timeline
- Committee checklist of action steps
- Key talking points
- Website files
- PowerPoint community presentation
- Campaign brochure
- Billboard artwork
- Radio scripts
- Newspaper and online ads
- Facebook strategy, ads and posts
- Twitter posts
- Door hanger artwork
- News release template and ideas
- Newsletter article and ideas

FREQUENTLY ASKED QUESTIONS ON THE USE TAX AND THE SALES TAX ON VEHICLES

By League Staff

Each day your Missouri Municipal League staff answers dozens of questions on municipal issues. This edition focuses on the use tax and the administrative fee on vehicle sales. Some of the information in the column comes from the information available on the Missouri Department of Revenue's website. As with all legal matters, municipal officials are urged to consult their city attorney for guidance in the specific problems faced by their municipality. Answers provided in this column should serve only as a general reference.

WHAT IS THE USE TAX?

Use tax is imposed on the storage, use or consumption of tangible personal property in this state on products purchased from out-of-state. The use tax is applied to the same type of products that are subject to sales tax. Products that are exempt from the sales tax would be exempt from the use tax. The state use tax rate is 4.225%. Cities and counties may impose an additional local use tax. The amount of use tax due on a transaction depends on the combined (local and state) use tax rate in effect at the Missouri location where the tangible personal property is stored, used or consumed. In general terms, while the sales tax rate is based on the point of sale, the use tax rate is determined based on the point of delivery. Local use taxes are distributed in the same manner as sales taxes.

WHAT IS THE RATE OF THE USE TAX?

The state of Missouri imposes a use tax at 4.225% the same as the retail sales tax. Local jurisdictions that have the power to impose a sales tax may also impose a use tax. The local use tax rate is imposed at the same rate as the total of the jurisdictions local option sales taxes.

HOW DOES THE USE TAX DIFFER FROM THE TRADITIONAL SALES TAX?

In most circumstances the purchases made from brick and mortar retail stores are subject to the imposition of a sales tax based on the tax rate of jurisdiction in which the retailer is physically located. On the other hand, the use tax is imposed on purchases made from out-of-state vendors and the rate of the tax depends on the use tax rate in the jurisdiction that the purchaser is having the item shipped to.

WHAT IF I BUY SOMETHING FROM A MISSOURI RETAILER USING THE INTERNET, WILL THE USE TAX APPLY?

No. The use tax does not apply if the purchase is from a Missouri retailer. Typically in such a situation the sales tax based on the vendor's location would apply to the purchase.

WILL THE USE TAX APPLY TO EVERY PURCHASE MADE FROM OUT-OF-STATE VENDORS?

Out-of-state vendors that have contracts with the state of Missouri or vendors with a physical nexus in Missouri are required to collect the use tax. Consumers who make purchases from vendors that do not collect the use tax are required to report those purchases on their income tax when their annual purchases from non-collecting vendors exceed \$2,000. Purchases made from vendors who do not collect the use tax of less than \$2,000 are still subject to the use tax however there is no mechanism that guarantees collection.

WON'T PASSAGE OF THE FEDERAL MARKETPLACE FAIRNESS AKA INTERNET TAX MAKE PASSAGE OF A LOCAL USE TAX A MOOT POINT?

The Marketplace Fairness Act is a federal legislation that would require vendors across the nation to collect the use tax on behalf of their consumer's state of residence. Only cities that have passed the use tax would benefit from such Federal legislation. Further, state level action may still be needed to enter into any National level compact on tax collection. Issues such as product exemption and sales tax holidays will likely need to be sorted out. For instance, in some states exempt clothing from sales tax but consider mittens to sports gear that is subject to taxation. Other states exempt food but not consider candy bars to be food.

WHAT ABOUT VEHICLE PURCHASES? ARE THEY TREATED DIFFERENTLY THAN OTHER PURCHASES?

Yes, the purchase of vehicles, trailers, boats and outboard motors are treated differently than other retail purchases. Currently, the local sales tax is not paid at the time of purchase for these products. For instance when Missouri residents purchase a car at an auto dealership no sales tax is paid on the purchase. Instead, when those products are registered with the Missouri Department of Revenue, the local sales tax will be imposed based on the address of the registrant (which may be a different jurisdiction from the location of the auto dealer who sold the car).

WHAT WAS THE STREET DECISION?

In January 31, 2012, the Missouri Supreme Court ruled that only cities with a use tax could collect local sales tax on purchases from out-of-state (as well as person to person sales). Purchases from Missouri auto dealers were still subject to the tax. The Missouri Department of Revenue estimated that approximately 20 percent of vehicle (and trailers, boats and outboard motors) sales occur from out-of-state vendors or person to person sales and that this would result in a loss in revenue to local jurisdiction of approximately \$20.5 million.

WHAT WAS THE RESPONSE TO THE STREET DECISION?

In response to this momentous court decision the Missouri Municipal League sought relief from the Missouri Legislature. In 2013, the Legislature passed SB 182. This legislation re-imposed the local sales tax on vehicle sales (and person-to-person sales) in the form of an administrative fee. The legislation requires that cities that did not have a use tax in place prior to August of 2013 must receive voter approval to continue this administrative fee by November of 2016. Cities that don't gain voter approval

to continue the tax by November of 2016 will lose the revenue stream after that date. Further, the law does not

DON'T WE NEED TO PASS A USE TAX TO ENSURE THAT THE CITY CONTINUES TO RECEIVE SALES TAX ON OUT-OF-STATE VEHICLE PURCHASES?

No. While it is true that cities that had a use tax in place prior to the enactment of SB 182 (August, 2013) will continue to receive revenue from out-of-state vehicle purchases without seeking voter approval for the administrative fee. For cities that don't currently have a use tax, passage of a new use tax may not prevent the loss of revenue after November of 2016. Language in SB 182 found in section 32.087 refers to municipalities "in which voters have previously approved a local use tax". This language calls into question whether a new use tax passed after August 28, 2013 will to capture the administrative fee on vehicle sales. Therefore, the prudent course for cities that did not have the use tax in place prior to August of 2013 is to seek voter approval for the continuance of the administrative fee on vehicle purchases.

WHAT HAS THE MISSOURI MUNICIPAL LEAGUE DONE TO ADDRESS THE STREET DECISION LOOPHOLE?

The Missouri Municipal League was instrumental in the passage of SB 182. League staff, together with the auto dealers association and municipal officials across the state worked tirelessly to see this bill passed. This legislation has prevented the loss of approximately \$40 million in much needed revenue to Missouri cities.

WHERE CAN WE GET BALLOT LANGUAGE OR SAMPLE ORDINANCES FOR THE ADMINISTRATIVE FEE OR USE TAX?

The Missouri Municipal League has prepared model ordinances for both the use tax and the administrative fee on vehicles sales. These ordinances are available on the League "1-Stop-Shop" under "taxes". Or simply contact League Headquarters and request a copy.

City	Total Local Sales Tax Remitted on Vehicle and Marine Sales in 2011	21% of Total Sales Tax Remitted (ESTIMATED Taxes on Out-of-State and Individual Sales)
ADRIAN	\$55,992.47	\$11,758.42
ADVANCE	\$30,027.89	\$6,305.86
AIRPORT DRIVE	\$14,555.93	\$3,056.75
ALBA	\$8,200.35	\$1,722.07
ALBANY	\$44,429.96	\$9,330.29
ALEXANDRIA	\$1,486.12	\$312.08
ALLENDALE	\$226.76	\$47.62
ALTON	\$8,870.10	\$1,862.72
AMSTERDAM	\$1,643.94	\$345.23
ANDERSON	\$25,694.56	\$5,395.86
ANNAPOLIS	\$8,721.74	\$1,831.57
APPLETON CITY	\$24,941.14	\$5,237.64
ARBYRD	\$4,926.74	\$1,034.62
ARCADIA	\$6,280.05	\$1,318.81
ARCHIE	\$14,655.45	\$3,077.64
ARGYLE	\$2,036.90	\$427.75
ARNOLD	\$297,354.51	\$62,444.45
ARROW ROCK	\$1,445.08	\$303.47
ASBURY	\$1,967.78	\$413.23
ASH GROVE	\$12,541.38	\$2,633.69
ASHLAND	\$70,287.73	\$14,760.42
ATLANTA	\$2,595.28	\$545.01
AUGUSTA	\$2,076.54	\$436.07
AURORA	\$135,919.68	\$28,543.13
AUXVASSE	\$19,426.71	\$4,079.61
AVA	\$30,750.66	\$6,457.64
AVONDALE	\$3,912.85	\$821.70
BAGNELL	\$1,464.80	\$307.61
BAKERSFIELD	\$249.02	\$52.30
BALLWIN	\$555,529.31	\$116,661.16
BALLWIN (T1)	\$3,887.52	\$816.38
BALLWIN (X1)	\$109,862.41	\$23,071.11
BALLWIN (X2)	\$1,854.58	\$389.46
BALLWIN (X3)	\$1,613.91	\$338.92
BALLWIN (X4)	\$19,441.24	\$4,082.66
BALLWIN (X5)	\$42,952.86	\$9,020.10
BALLWIN (X6)	\$2,521.90	\$529.60
BALLWIN (X7)	\$2,505.28	\$526.11
BALLWIN (X8)	\$62,035.46	\$13,027.45
BATES CITY	\$7,188.47	\$1,509.58
BATTLEFIELD	\$61,150.09	\$12,841.52
BELL CITY	\$5,685.75	\$1,194.01
BELLA VILLA	\$2,208.25	\$463.73

BELLA VILLA (X1)	\$190.62	\$40.03
BELLE	\$25,335.75	\$5,320.51
BELLEFONTAINE NEIGHBORS	\$48,603.21	\$10,206.67
BELLERIVE	\$2,668.97	\$560.48
BELLFLOWER	\$4,090.55	\$859.02
BEL-NOR	\$8,638.76	\$1,814.14
BEL-RIDGE	\$15,273.30	\$3,207.39
BEL-RIDGE (T1)	\$1,706.75	\$358.42
BEL-RIDGE (T2)	\$3,331.45	\$699.60
BELTON	\$679,735.49	\$142,744.45
BENTON	\$15,176.00	\$3,186.96
BERGER	\$1,063.54	\$223.34
BERKELEY	\$229,577.59	\$48,211.29
BERKELEY (T1)	\$2,523.51	\$529.94
BERKELEY (T2)	\$71.06	\$14.92
BERNIE	\$40,799.59	\$8,567.91
BERTRAND	\$9,027.34	\$1,895.74
BETHANY	\$43,442.14	\$9,122.85
BETHEL	\$2,426.87	\$509.64
BEVERLY HILLS	\$7,581.48	\$1,592.11
BEVIER	\$6,592.48	\$1,384.42
BILLINGS	\$7,642.73	\$1,604.97
BIRCH TREE	\$6,646.10	\$1,395.68
BIRMINGHAM	\$2,093.36	\$439.61
BISMARCK	\$17,950.18	\$3,769.54
BLACK JACK	\$42,777.63	\$8,983.30
BLACKBURN	\$2,069.25	\$434.54
BLACKWATER	\$2,686.89	\$564.25
BLAIRSTOWN	\$528.66	\$111.02
BLAND	\$7,112.38	\$1,493.60
BLOOMFIELD	\$26,472.28	\$5,559.18
BLOOMSDALE	\$7,946.23	\$1,668.71
BLUE EYE	\$1,350.96	\$283.70
BLUE SPRINGS	\$1,211,515.97	\$254,418.35
BOLIVAR	\$194,021.84	\$40,744.59
BONNE TERRE	\$87,443.96	\$18,363.23
BOONVILLE	\$105,317.78	\$22,116.73
BOURBON	\$16,972.73	\$3,564.27
BOWLING GREEN	\$62,098.73	\$13,040.73
BRANSON	\$204,954.09	\$43,040.36
BRANSON WEST	\$7,908.75	\$1,660.84
BRASHEAR	\$1,608.97	\$337.88
BRAYMER	\$6,665.79	\$1,399.82
BRECKENRIDGE	\$3,234.34	\$679.21
BRECKENRIDGE HILLS	\$63,112.35	\$13,253.59
BRENTWOOD	\$317,484.74	\$66,671.80
BRENTWOOD (T5)	\$2,262.42	\$475.11
BRENTWOOD (T6)	\$1,050.96	\$220.70
BRENTWOOD (T7)	\$484.87	\$101.82
BRENTWOOD (T9)	\$4,880.56	\$1,024.92
BRIDGETON	\$455,556.88	\$95,666.94
BRIDGETON (T2)	\$2,674.25	\$561.59

BRIDGETON (T3)	\$1.98	\$0.42
BRIDGETON (T4)	\$4.49	\$0.94
BRIDGETON (X1)	\$103.88	\$21.81
BRIDGETON (X2)	\$1,244.69	\$261.38
BROOKFIELD	\$73,667.75	\$15,470.23
BROWNING	\$2,502.45	\$525.52
BRUMLEY	\$526.30	\$110.52
BRUNSWICK	\$14,995.42	\$3,149.04
BUCKLIN	\$5,427.79	\$1,139.84
BUCKNER	\$64,309.10	\$13,504.91
BUFFALO	\$32,339.07	\$6,791.21
BULL CREEK VILLAGE	\$550.20	\$115.54
BUNCETON	\$3,453.99	\$725.34
BUNKER	\$4,661.95	\$979.01
BUTLER	\$97,001.22	\$20,370.26
BUTTERFIELD	\$1,484.53	\$311.75
BYRNES MILL	\$28,382.26	\$5,960.27
CABOOL	\$34,090.25	\$7,158.95
CALEDONIA	\$889.85	\$186.87
CALHOUN	\$7,227.79	\$1,517.84
CALIFORNIA	\$85,454.33	\$17,945.41
CALLAO	\$2,551.10	\$535.73
CALVERTON PARK	\$5,057.91	\$1,062.16
CAMDENTON	\$65,948.38	\$13,849.16
CAMERON	\$117,438.20	\$24,662.02
CAMPBELL	\$23,890.13	\$5,016.93
CANTON	\$36,019.07	\$7,564.00
CAPE GIRARDEAU	\$1,324,034.04	\$278,047.15
CAPE GIRARDEAU CNTY	\$1,185,868.99	\$249,032.49
CARDWELL	\$5,416.51	\$1,137.47
CARL JUNCTION	\$224,959.33	\$47,241.46
CARROLLTON	\$64,777.55	\$13,603.29
CARTERVILLE	\$38,179.90	\$8,017.78
CARTHAGE	\$299,736.49	\$62,944.66
CARUTHERSVILLE	\$102,128.35	\$21,446.95
CASSVILLE	\$48,708.56	\$10,228.80
CENTER	\$8,913.55	\$1,871.85
CENTERTOWN	\$3,279.25	\$688.64
CENTERVILLE	\$1,740.18	\$365.44
CENTRALIA	\$89,090.68	\$18,709.04
CHAFFEE	\$48,613.31	\$10,208.79
CHAMOIS	\$5,045.97	\$1,059.65
CHARLACK	\$8,102.01	\$1,701.42
CHARLESTON	\$78,168.04	\$16,415.29
CHESTERFIELD	\$811,069.83	\$170,324.66
CHESTERFIELD (X1)	\$45,805.53	\$9,619.16
CHILHOWEE	\$2,055.47	\$431.65
CHILLICOTHE	\$254,698.78	\$53,486.74
CLARENCE	\$16,794.30	\$3,526.80
CLARK	\$4,657.15	\$978.00
CLARKSBURG	\$3,797.80	\$797.54
CLARKSVILLE	\$5,527.53	\$1,160.78

CLARKTON	\$16,256.53	\$3,413.87
CLAYCOMO	\$23,698.33	\$4,976.65
CLAYTON	\$537,710.85	\$112,919.28
CLEVELAND	\$18,945.63	\$3,978.58
CLEVER	\$30,056.13	\$6,311.79
CLIMAX SPRINGS	\$973.37	\$204.41
CLINTON	\$250,337.68	\$52,570.91
COLE CAMP	\$20,911.85	\$4,391.49
COLLINS	\$746.41	\$156.75
COLUMBIA	\$2,704,685.57	\$567,983.97
CONCORDIA	\$60,765.09	\$12,760.67
CONWAY	\$9,136.18	\$1,918.60
COOL VALLEY	\$20,658.54	\$4,338.29
CORDER	\$5,587.22	\$1,173.32
COTTLEVILLE	\$81,823.83	\$17,183.00
COUNTRY CLUB HILLS	\$11,696.55	\$2,456.28
COUNTRY CLUB HLS(T1)	\$799.85	\$167.97
COUNTRY CLUB VILLAGE	\$10,791.24	\$2,266.16
CRAIG	\$3,029.60	\$636.22
CRANE	\$17,004.83	\$3,571.02
CREIGHTON	\$2,823.39	\$592.91
CRESTWOOD	\$322,336.50	\$67,690.66
CRESTWOOD (T2)	\$2,532.15	\$531.75
CRESTWOOD (X1)	\$21,111.89	\$4,433.50
CREVE COEUR	\$790,580.91	\$166,021.99
CREVE COEUR (T1)	\$2,841.97	\$596.81
CREVE COEUR (X1)	\$4,581.57	\$962.13
CREVE COEUR (X2)	\$1,720.83	\$361.37
CREVE COEUR (X3)	\$48,131.57	\$10,107.63
CREVE COEUR (X4)	\$2,335.64	\$490.48
CROCKER	\$22,638.44	\$4,754.07
CRYSTAL CITY	\$93,645.71	\$19,665.60
CRYSTAL LAKE PARK	\$2,570.52	\$539.81
CRYSTAL LAKES	\$3,751.25	\$787.76
CUBA	\$64,086.62	\$13,458.19
CURRYVILLE	\$1,272.75	\$267.28
DARDENNE PRAIRIE	\$303,936.47	\$63,826.66
DE SOTO	\$92,222.63	\$19,366.75
DEARBORN	\$9,741.89	\$2,045.80
DEEPWATER	\$9,319.63	\$1,957.12
DELLWOOD	\$37,322.70	\$7,837.77
DELLWOOD (T1)	\$452.95	\$95.12
DELTA	\$3,978.91	\$835.57
DES PERES	\$297,424.22	\$62,459.09
DES PERES (T1)	\$12,706.56	\$2,668.38
DES PERES (X1)	\$22,766.10	\$4,780.88
DES PERES (X2)	\$6,466.90	\$1,358.05
DES PERES (X3)	\$3,850.30	\$808.56
DES PERES (X4)	\$543.31	\$114.10
DES PERES (X5)	\$349.66	\$73.43
DES PERES (X6)	\$3,991.14	\$838.14
DESLOGE	\$118,743.54	\$24,936.14

DEXTER	\$213,739.26	\$44,885.24
DIAMOND	\$26,858.15	\$5,640.21
DIGGINS	\$1,517.93	\$318.76
DIXON	\$24,927.90	\$5,234.86
DONIPHAN	\$23,892.90	\$5,017.51
DOOLITTLE	\$9,838.43	\$2,066.07
DREXEL	\$19,734.13	\$4,144.17
DUDLEY	\$2,777.86	\$583.35
DUENWEG	\$27,871.48	\$5,853.01
DUQUESNE	\$48,851.88	\$10,258.89
DUTCHTOWN	\$455.77	\$95.71
EAGLEVILLE	\$3,824.10	\$803.06
EAST LYNNE	\$4,732.75	\$993.88
EAST PRAIRIE	\$87,332.29	\$18,339.78
EASTON	\$1,253.14	\$263.16
EDGAR SPRINGS	\$1,491.40	\$313.19
EDGERTON	\$4,892.01	\$1,027.32
EDINA	\$12,390.82	\$2,602.07
EDMUNDSON	\$25,617.92	\$5,379.76
EL DORADO SPRINGS	\$58,763.23	\$12,340.28
ELDON	\$94,985.54	\$19,946.96
ELLINGTON	\$17,977.54	\$3,775.28
ELLISVILLE	\$551,013.37	\$115,712.81
ELLISVILLE (X1)	\$72.80	\$15.29
ELLISVILLE (X10)	\$136.24	\$28.61
ELLISVILLE (X11)	\$2,888.52	\$606.59
ELLISVILLE (X2)	\$3.71	\$0.78
ELLISVILLE (X3)	\$8,049.21	\$1,690.34
ELLISVILLE (X4)	\$1,182.40	\$248.30
ELLISVILLE (X5)	\$4,168.23	\$875.33
ELLISVILLE (X7)	\$3,252.49	\$683.02
ELLISVILLE (X8)	\$1,915.46	\$402.25
ELLISVILLE (X9)	\$2,996.66	\$629.30
ELLSINORE	\$3,571.24	\$749.96
ELSBERRY	\$23,581.97	\$4,952.21
EMINENCE	\$10,666.03	\$2,239.87
EMMA	\$2,117.73	\$444.72
EOLIA	\$6,030.36	\$1,266.38
ESSEX	\$6,998.95	\$1,469.78
EUREKA	\$279,166.84	\$58,625.04
EUREKA (T3)	\$4,464.02	\$937.44
EUREKA (X1)	\$1,784.57	\$374.76
EUREKA (X2)	\$4,187.72	\$879.42
EUREKA (X3)	\$440.30	\$92.46
EUREKA (X4)	\$498.45	\$104.67
EVERTON	\$3,677.43	\$772.26
EWING	\$5,682.32	\$1,193.29
EXCELSIOR SPRINGS	\$294,699.65	\$61,886.93
EXETER	\$4,690.13	\$984.93
FAIR GROVE	\$28,977.98	\$6,085.38
FAIR PLAY	\$6,280.88	\$1,318.98
FAIRFAX	\$8,561.48	\$1,797.91

FAIRVIEW	\$3,560.42	\$747.69
FARBER	\$3,704.64	\$777.97
FARMINGTON	\$306,258.55	\$64,314.30
FAYETTE	\$27,578.28	\$5,791.44
FENTON	\$212,634.95	\$44,653.34
FENTON (T1X2)	\$3,510.78	\$737.26
FENTON (T2)	\$247.21	\$51.91
FENTON (T3X1)	\$628.58	\$132.00
FENTON (X1)	\$176.35	\$37.03
FENTON (X2)	\$158.70	\$33.33
FENTON (X3)	\$1,944.33	\$408.31
FERGUSON	\$378,683.11	\$79,523.45
FERGUSON (T1)	\$2,876.62	\$604.09
FERGUSON (T2)	\$3,222.77	\$676.78
FERGUSON (T3)	\$41.58	\$8.73
FERRELVIEW	\$2,965.10	\$622.67
FESTUS	\$283,530.64	\$59,541.44
FISK	\$4,355.91	\$914.74
FLINT HILL	\$12,576.32	\$2,641.03
FLORDELL HILLS	\$2,307.93	\$484.66
FLORISSANT	\$461,849.13	\$96,988.32
FLORISSANT (T1)	\$3,903.15	\$819.66
FLORISSANT (T2)	\$603.67	\$126.77
FLORISSANT (X1)	\$273.81	\$57.50
FLORISSANT (X10)	\$4,832.47	\$1,014.82
FLORISSANT (X11)	\$2,230.67	\$468.44
FLORISSANT (X2)	\$359.08	\$75.41
FLORISSANT (X3)	\$284.12	\$59.67
FLORISSANT (X4)	\$12,435.09	\$2,611.37
FLORISSANT (X5)	\$3,762.56	\$790.14
FLORISSANT (X6)	\$3,406.15	\$715.29
FLORISSANT (X7)	\$7,756.31	\$1,628.83
FLORISSANT (X8)	\$8,925.44	\$1,874.34
FLORISSANT (X9)	\$344.62	\$72.37
FOLEY	\$2,026.55	\$425.58
FORDLAND	\$8,751.31	\$1,837.78
FOREST CITY	\$2,866.57	\$601.98
FORISTELL	\$14,595.84	\$3,065.13
FORSYTH	\$35,839.91	\$7,526.38
FRANKFORD	\$4,570.98	\$959.91
FRANKLIN	\$800.45	\$168.10
FREDERICKTOWN	\$54,122.37	\$11,365.70
FREEBURG	\$4,858.37	\$1,020.26
FREEMAN	\$5,952.52	\$1,250.03
FREMONT HILLS	\$14,800.01	\$3,108.00
FRONTENAC	\$242,835.24	\$50,995.40
FULTON	\$199,701.15	\$41,937.24
GAINESVILLE	\$3,792.89	\$796.51
GALENA	\$2,549.78	\$535.45
GALLATIN	\$28,864.98	\$6,061.65
GARDEN CITY	\$31,988.30	\$6,717.54
GASCONADE	\$1,468.90	\$308.47

GERALD	\$24,840.44	\$5,216.49
GIDEON	\$11,078.74	\$2,326.54
GILLIAM	\$2,779.55	\$583.71
GILMAN CITY	\$6,515.24	\$1,368.20
GLADSTONE	\$839,276.53	\$176,248.07
GLASGOW	\$23,113.56	\$4,853.85
GLENDALE	\$110,372.27	\$23,178.18
GOLDEN CITY	\$14,764.81	\$3,100.61
GOODMAN	\$10,914.70	\$2,292.09
GOWER	\$21,574.31	\$4,530.60
GRAIN VALLEY	\$433,993.50	\$91,138.63
GRANBY	\$46,784.13	\$9,824.67
GRANDIN	\$1,833.65	\$385.07
GRANDVIEW	\$646,678.39	\$135,802.46
GRANT CITY	\$17,473.29	\$3,669.39
GRANTWOOD	\$11,580.19	\$2,431.84
GRAVOIS MILLS	\$5,310.34	\$1,115.17
GREEN CASTLE	\$547.59	\$114.99
GREEN CITY	\$7,492.38	\$1,573.40
GREEN PARK	\$19,652.78	\$4,127.08
GREEN RIDGE	\$10,102.24	\$2,121.47
GREENDALE	\$7,087.87	\$1,488.45
GREENFIELD	\$9,273.37	\$1,947.41
GREENTOP	\$4,730.65	\$993.44
GREENVILLE	\$7,624.88	\$1,601.23
GREENWOOD	\$142,984.35	\$30,026.71
HALE	\$7,755.30	\$1,628.61
HALF WAY	\$393.37	\$82.61
HALLSVILLE	\$19,678.42	\$4,132.47
HAMILTON	\$24,605.70	\$5,167.20
HANLEY HILLS	\$8,068.75	\$1,694.44
HANNIBAL	\$415,565.27	\$87,268.71
HARDIN	\$5,354.41	\$1,124.43
HARRISBURG	\$4,033.31	\$846.99
HARRISONVILLE	\$195,288.87	\$41,010.66
HARTSBURG	\$934.99	\$196.35
HARTVILLE	\$7,549.43	\$1,585.38
HAWK POINT	\$5,454.52	\$1,145.45
HAYTI	\$71,217.52	\$14,955.68
HAYTI HEIGHTS	\$4,006.39	\$841.34
HAZELWOOD	\$645,332.74	\$135,519.87
HAZELWOOD (T1)	\$11,051.15	\$2,320.74
HAZELWOOD (T2)	\$2,962.19	\$622.06
HAZELWOOD (T3)	\$268.69	\$56.42
HAZELWOOD (X1)	\$17,981.11	\$3,776.03
HAZELWOOD (X2)	\$156,581.74	\$32,882.16
HENRIETTA	\$5,905.49	\$1,240.15
HERCULANEUM	\$122,979.66	\$25,825.73
HERMANN	\$49,971.73	\$10,494.06
HERMITAGE	\$5,156.78	\$1,082.92
HIGBEE	\$8,109.71	\$1,703.04
HIGGINSVILLE	\$123,765.76	\$25,990.81

HIGH HILL	\$2,246.53	\$471.77
HIGHLANDVILLE	\$8,897.67	\$1,868.51
HILLSBORO	\$37,345.43	\$7,842.54
HILLSDALE	\$5,890.21	\$1,236.94
HOLCOMB	\$9,005.32	\$1,891.12
HOLDEN	\$32,662.04	\$6,859.03
HOLLISTER	\$67,006.97	\$14,071.46
HOLT	\$16,934.10	\$3,556.16
HOLTS SUMMIT	\$119,252.86	\$25,043.10
HOMESTOWN	\$735.41	\$154.44
HOPKINS	\$8,758.57	\$1,839.30
HORNERSVILLE	\$7,160.56	\$1,503.72
HOUSTON	\$28,759.03	\$6,039.40
HOWARDVILLE	\$1,555.05	\$326.56
HUMANSVILLE	\$8,248.09	\$1,732.10
HUME	\$2,845.52	\$597.56
HUNNEWELL	\$1,261.27	\$264.87
HUNTSVILLE	\$24,958.63	\$5,241.31
HURLEY	\$1,501.42	\$315.30
IBERIA	\$10,378.12	\$2,179.41
INDEPENDENCE	\$2,833,327.90	\$594,998.86
INDIAN POINT (VILLAGE OF)	\$2,738.84	\$575.16
INNSBROOK (VILLAGE OF)	\$10,060.47	\$2,112.70
IRON MOUNTAIN LAKE	\$82.52	\$17.33
IRONDALE	\$3,015.62	\$633.28
IRONTON	\$22,154.07	\$4,652.36
JACKSON	\$366,938.15	\$77,057.01
JAMESPORT	\$7,436.59	\$1,561.68
JANE	\$507.76	\$106.63
JASPER	\$30,553.97	\$6,416.33
JEFFERSON CITY	\$1,138,911.89	\$239,171.50
JENNINGS	\$130,349.91	\$27,373.48
JENNINGS (T1)	\$6,046.84	\$1,269.84
JENNINGS (T2)	\$600.91	\$126.19
JENNINGS (T3)	\$88.37	\$18.56
JENNINGS (T4)	\$782.87	\$164.40
JENNINGS (T7)	\$324.32	\$68.11
JENNINGS (X1)	\$723.04	\$151.84
JONESBURG	\$18,344.78	\$3,852.40
JOPLIN	\$2,055,241.04	\$431,600.62
JOSEPHVILLE	\$3,743.09	\$786.05
KAHOKA	\$26,209.18	\$5,503.93
KANSAS CITY	\$13,051,372.78	\$2,740,788.28
KEARNEY	\$280,934.47	\$58,996.24
KELSO	\$9,755.29	\$2,048.61
KENNETT	\$177,354.31	\$37,244.41
KEYTESVILLE	\$974.32	\$204.61
KIDDER	\$2,118.60	\$444.91
KIMBERLING CITY	\$66,644.31	\$13,995.30
KIMMSWICK	\$1,509.01	\$316.89
KING CITY	\$18,323.21	\$3,847.87
KINGDOM CITY	\$1,258.64	\$264.31

KINLOCH	\$2,291.84	\$481.29
KIRBYVILLE	\$1,227.70	\$257.82
KIRKSVILLE	\$276,067.56	\$57,974.19
KIRKWOOD	\$828,105.62	\$173,902.18
KIRKWOOD (T2)	\$43,136.04	\$9,058.57
KIRKWOOD (X1)	\$35,190.56	\$7,390.02
KNOB NOSTER	\$63,599.21	\$13,355.83
KOSHKONONG	\$3,843.94	\$807.23
LA BELLE	\$5,484.42	\$1,151.73
LA GRANGE	\$9,505.98	\$1,996.26
LA MONTE	\$20,198.69	\$4,241.73
LA PLATA	\$17,656.48	\$3,707.86
LACLEDE	\$2,971.18	\$623.95
LADDONIA	\$5,958.00	\$1,251.18
LADUE	\$682,591.02	\$143,344.11
LAKE LOTAWANA	\$49,077.89	\$10,306.36
LAKE OZARK	\$86,294.44	\$18,121.83
LAKE ST LOUIS	\$494,370.63	\$103,817.83
LAKE WINNEBAGO	\$12,411.76	\$2,606.47
LAKESHIRE	\$6,164.16	\$1,294.47
LAMAR	\$96,909.09	\$20,350.91
LANAGAN	\$5,295.60	\$1,112.08
LANCASTER	\$6,236.64	\$1,309.70
LATHROP	\$37,690.83	\$7,915.08
LAURIE	\$15,157.54	\$3,183.08
LAWSON	\$52,252.24	\$10,972.97
LEADINGTON	\$7,403.41	\$1,554.72
LEADWOOD	\$10,149.16	\$2,131.32
LEBANON	\$328,662.82	\$69,019.19
LEE'S SUMMIT	\$3,076,711.22	\$646,109.36
LEETON	\$8,179.14	\$1,717.62
LEVASY	\$1,771.52	\$372.02
LEWISTOWN	\$7,063.37	\$1,483.31
LEXINGTON	\$122,311.50	\$25,685.42
LIBERAL	\$6,462.53	\$1,357.13
LIBERTY	\$1,016,501.34	\$213,465.28
LICKING	\$30,384.58	\$6,380.76
LILBOURN	\$13,836.33	\$2,905.63
LINCOLN	\$18,290.40	\$3,840.98
LINN	\$16,392.88	\$3,442.50
LINN CREEK	\$5,773.80	\$1,212.50
LOCKWOOD	\$9,950.33	\$2,089.57
LOMA LINDA	\$14,923.61	\$3,133.96
LONE JACK	\$33,443.73	\$7,023.18
LOUISIANA	\$63,292.83	\$13,291.49
LOWRY CITY	\$13,618.29	\$2,859.84
MACKS CREEK	\$1,428.72	\$300.03
MACON	\$83,909.26	\$17,620.94
MADISON	\$6,937.71	\$1,456.92
MAITLAND	\$4,719.94	\$991.19
MALDEN	\$65,464.97	\$13,747.64
MALTA BEND	\$1,627.67	\$341.81

MANCHESTER	\$190,134.10	\$39,928.16
MANCHESTER (T1)	\$15,950.99	\$3,349.71
MANCHESTER (X1)	\$4,203.23	\$882.68
MANCHESTER (X2)	\$4,794.82	\$1,006.91
MANCHESTER (X3)	\$52,571.83	\$11,040.08
MANCHESTER (X4)	\$127,708.45	\$26,818.77
MANSFIELD	\$12,398.48	\$2,603.68
MAPLEWOOD	\$251,441.31	\$52,802.67
MAPLEWOOD (T1)	\$2,366.71	\$497.01
MAPLEWOOD (T2)	\$911.75	\$191.47
MARBLE HILL	\$17,815.15	\$3,741.18
MARCELINE	\$36,551.41	\$7,675.80
MARIONVILLE	\$38,272.12	\$8,037.15
MARLBOROUGH	\$42,506.06	\$8,926.27
MARQUAND	\$2,407.69	\$505.61
MARSHALL	\$202,777.49	\$42,583.27
MARSHFIELD	\$155,393.45	\$32,632.62
MARSTON	\$14,529.95	\$3,051.29
MARTHASVILLE	\$23,823.90	\$5,003.02
MARTINSBURG	\$8,310.24	\$1,745.15
MARYLAND HEIGHTS	\$177,016.58	\$37,173.48
MARYLAND HEIGHTS(T1)	\$47,860.10	\$10,050.62
MARYLAND HEIGHTS(T2)	\$1,120.26	\$235.26
MARYLAND HEIGHTS(T3)	\$324.00	\$68.04
MARYLAND HEIGHTS(X1)	\$8,194.24	\$1,720.79
MARYLAND HEIGHTS(X2)	\$13,192.53	\$2,770.43
MARYLAND HEIGHTS(X3)	\$7,368.13	\$1,547.31
MARYVILLE	\$216,179.42	\$45,397.68
MATTHEWS	\$22,545.93	\$4,734.65
MAYSVILLE	\$18,773.42	\$3,942.42
MEMPHIS	\$23,328.67	\$4,899.02
MERRIAM WOODS	\$20,325.52	\$4,268.36
META	\$3,214.51	\$675.05
MEXICO	\$191,285.01	\$40,169.85
MIDDLETOWN	\$1,343.27	\$282.09
MILAN	\$18,527.52	\$3,890.78
MILL SPRING	\$185.98	\$39.06
MILLER	\$12,340.06	\$2,591.41
MINER	\$34,405.94	\$7,225.25
MOBERLY	\$338,567.40	\$71,099.15
MOKANE	\$2,674.17	\$561.58
MOLINE ACRES	\$9,256.44	\$1,943.85
MOLINE ACRES (T1)	\$620.30	\$130.26
MONETT	\$148,027.89	\$31,085.86
MONROE CITY	\$48,070.02	\$10,094.71
MONTGOMERY CITY	\$39,750.06	\$8,347.51
MONTROSE	\$6,443.90	\$1,353.22
MOREHOUSE	\$10,014.23	\$2,102.99
MORLEY	\$8,150.42	\$1,711.59
MORRISON	\$1,691.80	\$355.28
MORRISVILLE	\$2,657.99	\$558.18
MOSBY	\$2,085.34	\$437.92

MOSCOW MILLS	\$41,596.62	\$8,735.29
MOUND CITY	\$22,798.62	\$4,787.71
MOUNT VERNON	\$88,660.52	\$18,618.71
MOUNTAIN GROVE	\$71,339.02	\$14,981.19
MOUNTAIN VIEW	\$40,977.04	\$8,605.18
NAYLOR	\$7,644.45	\$1,605.34
NEELYVILLE	\$1,684.31	\$353.70
NEOSHO	\$330,984.75	\$69,506.80
NEVADA	\$187,776.20	\$39,433.00
NEW BLOOMFIELD	\$9,992.40	\$2,098.40
NEW CAMBRIA	\$2,322.34	\$487.69
NEW FLORENCE	\$8,578.55	\$1,801.50
NEW FRANKLIN	\$20,254.51	\$4,253.45
NEW HAVEN	\$47,825.96	\$10,043.45
NEW LONDON	\$26,114.04	\$5,483.95
NEW MADRID	\$76,401.53	\$16,044.32
NEW MELLE	\$13,408.93	\$2,815.87
NEWBURG	\$3,206.22	\$673.31
NIANGUA	\$4,972.24	\$1,044.17
NIXA	\$319,519.81	\$67,099.16
NOEL	\$20,664.66	\$4,339.58
NORBORNE	\$8,507.52	\$1,786.58
NORMANDY	\$45,584.08	\$9,572.66
NORMANDY (T1)	\$1,418.07	\$297.79
NORTH KANSAS CITY	\$131,239.37	\$27,560.27
NORTHMOOR	\$7,349.07	\$1,543.30
NORTHWOODS	\$38,598.54	\$8,105.69
NORWOOD	\$10,197.43	\$2,141.46
OAK GROVE	\$164,048.11	\$34,450.10
OAK GROVE (VILLAGE)	\$4,350.19	\$913.54
OAKLAND	\$14,456.27	\$3,035.82
OAKS (VILLAGE)	\$1,759.72	\$369.54
OAKVIEW	\$9,095.88	\$1,910.14
ODESSA	\$162,100.04	\$34,041.01
O'FALLON	\$2,502,678.99	\$525,562.59
OLD MONROE	\$7,413.94	\$1,556.93
OLIVETTE	\$287,049.16	\$60,280.32
OLIVETTE (T1)	\$1,144.59	\$240.36
ORAN	\$24,387.71	\$5,121.42
ORONOGO	\$50,946.89	\$10,698.85
ORRICK	\$16,520.42	\$3,469.29
OSAGE BEACH	\$161,001.86	\$33,810.39
OSCEOLA	\$9,869.77	\$2,072.65
OTTERVILLE	\$4,594.54	\$964.85
OVERLAND	\$258,226.23	\$54,227.51
OWENSVILLE	\$43,709.90	\$9,179.08
OZARK	\$383,829.31	\$80,604.15
PACIFIC	\$104,710.85	\$21,989.28
PAGEDALE	\$50,359.46	\$10,575.49
PAGEDALE (T1)	\$577.39	\$121.25
PALMYRA	\$76,770.50	\$16,121.81
PARIS	\$22,541.28	\$4,733.67

PARK HILLS	\$193,932.45	\$40,725.81
PARKVILLE	\$185,133.37	\$38,878.01
PARKWAY	\$7,972.22	\$1,674.17
PARMA	\$16,671.81	\$3,501.08
PASADENA HILLS	\$5,660.76	\$1,188.76
PASADENA PARK	\$3,177.96	\$667.37
PATTONSBURG	\$1,266.81	\$266.03
PECULIAR	\$151,204.69	\$31,752.98
PEERLESS PARK	\$12,709.17	\$2,668.93
PERRY	\$26,031.60	\$5,466.64
PERRYVILLE	\$188,082.41	\$39,497.31
PEVELY	\$95,408.18	\$20,035.72
PHILLIPSBURG	\$387.13	\$81.30
PIEDMONT	\$47,828.51	\$10,043.99
PIERCE CITY	\$26,722.72	\$5,611.77
PILOT GROVE	\$15,123.02	\$3,175.83
PILOT KNOB	\$11,838.47	\$2,486.08
PINE LAWN	\$12,745.30	\$2,676.51
PINEVILLE	\$13,672.43	\$2,871.21
PLATO	\$498.85	\$104.76
PLATTE CITY	\$157,867.92	\$33,152.26
PLATTE WOODS	\$10,113.27	\$2,123.79
PLATTSBURG	\$51,691.68	\$10,855.25
PLEASANT HILL	\$278,288.74	\$58,440.64
PLEASANT HOPE	\$9,843.74	\$2,067.19
PLEASANT VALLEY	\$120,201.32	\$25,242.28
POLO	\$7,091.08	\$1,489.13
POPLAR BLUFF	\$332,297.91	\$69,782.56
PORTAGE DES SIOUX	\$3,655.20	\$767.59
PORTAGEVILLE	\$71,423.66	\$14,998.97
POTOSI	\$24,308.38	\$5,104.76
PRESTON	\$1,809.06	\$379.90
PRINCETON	\$10,886.67	\$2,286.20
PURCELL	\$480.50	\$100.90
PURDY	\$14,353.56	\$3,014.25
PUXICO	\$8,792.60	\$1,846.45
QUEEN CITY	\$9,961.42	\$2,091.90
QULIN	\$5,393.85	\$1,132.71
RANDOLPH	\$750.12	\$157.53
RAYMORE	\$672,130.13	\$141,147.33
RAYTOWN	\$789,155.19	\$165,722.59
REDINGS MILL	\$1,860.02	\$390.60
REEDS SPRING	\$16,117.48	\$3,384.67
REPUBLIC	\$333,255.24	\$69,983.60
RICH HILL	\$22,320.98	\$4,687.40
RICHLAND	\$36,023.09	\$7,564.85
RICHMOND	\$135,680.97	\$28,493.00
RICHMOND HEIGHTS	\$280,691.87	\$58,945.29
RICHMOND HEIGHTS(T2)	\$4,147.76	\$871.03
RICHMOND HEIGHTS(T3)	\$70.55	\$14.81
RIDGEWAY	\$9,878.74	\$2,074.54
RISCO	\$4,197.30	\$881.43

RIVER BEND	\$24.75	\$5.20
RIVERSIDE	\$48,513.85	\$10,187.91
RIVERVIEW	\$7,747.19	\$1,626.91
ROCHEPORT	\$4,533.75	\$952.09
ROCK HILL	\$141,168.97	\$29,645.48
ROCK HILL (T1)	\$483.52	\$101.54
ROCK HILL (T3)	\$870.40	\$182.78
ROCK HILL (T4)	\$84.55	\$17.75
ROCK PORT	\$34,154.41	\$7,172.43
ROCKAWAY BEACH	\$11,979.00	\$2,515.59
ROCKVILLE	\$1,207.55	\$253.59
ROGERSVILLE	\$62,778.78	\$13,183.54
ROLLA	\$440,907.31	\$92,590.54
ROSEBUD	\$6,544.75	\$1,374.40
RUSSELLVILLE	\$9,847.36	\$2,067.95
RUTLEDGE	\$112.11	\$23.54
SADDLEBROOKE	\$1,037.67	\$217.91
SAGINAW	\$3,958.47	\$831.28
SALEM	\$76,073.55	\$15,975.45
SALISBURY	\$23,785.08	\$4,994.87
SARCOXIE	\$23,977.93	\$5,035.37
SAVANNAH	\$140,362.44	\$29,476.11
SCOTSDALE	\$712.71	\$149.67
SCOTT CITY	\$105,065.50	\$22,063.76
SEDALIA	\$503,470.46	\$105,728.80
SELIGMAN	\$8,511.13	\$1,787.34
SENATH	\$21,637.47	\$4,543.87
SENECA	\$62,471.37	\$13,118.99
SEYMOUR	\$20,690.53	\$4,345.01
SHELBINA	\$32,678.33	\$6,862.45
SHELBYVILLE	\$9,031.82	\$1,896.68
SHELDON	\$10,623.24	\$2,230.88
SHREWSBURY	\$192,786.69	\$40,485.20
SIKESTON	\$660,706.66	\$138,748.40
SILEX	\$1,364.49	\$286.54
SILVER CREEK	\$9,032.70	\$1,896.87
SKIDMORE	\$3,453.07	\$725.14
SLATER	\$47,567.16	\$9,989.10
SMITHTON	\$5,296.12	\$1,112.19
SMITHVILLE	\$201,559.44	\$42,327.48
SOUTH WEST CITY	\$10,053.88	\$2,111.31
SPARTA	\$23,119.33	\$4,855.06
SPICKARD	\$2,035.99	\$427.56
SPRINGFIELD	\$3,522,955.97	\$739,820.75
ST ANN	\$289,121.56	\$60,715.53
ST ANN (T1)	\$3,563.21	\$748.27
ST CHARLES	\$1,237,092.68	\$259,789.46
ST CLAIR	\$70,551.85	\$14,815.89
ST ELIZABETH	\$4,749.14	\$997.32
ST GEORGE	\$4,764.32	\$1,000.51
ST JAMES	\$80,688.04	\$16,944.49
ST JOHN	\$52,663.32	\$11,059.30

ST JOHN (T7)	\$1,192.76	\$250.48
ST JOHN (T8)	\$445.36	\$93.53
ST JOSEPH	\$2,067,133.29	\$434,097.99
ST LOUIS	\$11,407,379.33	\$2,395,549.66
ST MARTINS	\$14,405.48	\$3,025.15
ST MARY	\$4,884.66	\$1,025.78
ST PETERS	\$1,144,378.77	\$240,319.54
ST ROBERT	\$144,825.78	\$30,413.41
ST THOMAS	\$2,682.94	\$563.42
STANBERRY	\$17,135.14	\$3,598.38
STE GENEVIEVE	\$115,462.02	\$24,247.02
STEELE	\$52,232.68	\$10,968.86
STEELVILLE	\$17,753.59	\$3,728.25
STELLA	\$453.57	\$95.25
STEWARTSVILLE	\$33,705.52	\$7,078.16
STOCKTON	\$39,056.39	\$8,201.84
STOUTLAND	\$615.63	\$129.28
STOVER	\$17,621.05	\$3,700.42
STRAFFORD	\$34,236.11	\$7,189.58
STRASBURG	\$193.55	\$40.64
STURGEON	\$18,157.93	\$3,813.16
SUGAR CREEK	\$47,247.51	\$9,921.98
SULLIVAN	\$119,739.96	\$25,145.39
SUMMERSVILLE	\$5,805.02	\$1,219.05
SUNRISE BEACH	\$19,548.55	\$4,105.20
SUNSET HILLS	\$290,441.64	\$60,992.74
SUNSET HILLS (X1)	\$2,032.03	\$426.73
SUNSET HILLS (X2)	\$2,896.17	\$608.19
SUNSET HILLS (X3)	\$8,749.07	\$1,837.30
SUNSET HILLS (X4)	\$11,155.50	\$2,342.65
SUNSET HILLS (X5)	\$5,584.56	\$1,172.76
SUNSET HILLS (X6)	\$208.84	\$43.86
SWEET SPRINGS	\$34,979.76	\$7,345.75
TANEYVILLE	\$2,402.70	\$504.57
TAOS	\$14,084.96	\$2,957.84
TARKIO	\$56,544.73	\$11,874.39
THAYER	\$29,680.43	\$6,232.89
THEODOSIA	\$341.52	\$71.72
TIPTON	\$25,092.26	\$5,269.38
TOWN AND COUNTRY	\$396,957.52	\$83,361.08
TOWN AND COUNTRY(X1)	\$73,859.59	\$15,510.51
TOWN AND COUNTRY(X2)	\$2,692.89	\$565.51
TRACY	\$3,156.73	\$662.91
TRENTON	\$142,536.80	\$29,932.73
TRIMBLE	\$13,744.50	\$2,886.34
TROY	\$194,042.21	\$40,748.86
TRUESDALE	\$6,351.50	\$1,333.82
TUSCUMBIA	\$1,608.43	\$337.77
TWIN OAKS	\$11,057.97	\$2,322.17
TWIN OAKS (X1)	\$1,243.73	\$261.18
UNION	\$242,872.49	\$51,003.22
UNIONVILLE	\$14,665.76	\$3,079.81

UNITY VILLAGE	\$407.77	\$85.63
UNIVERSITY CITY	\$559,989.96	\$117,597.89
UNIVERSITY CITY (T1)	\$5.47	\$1.15
UPLANDS PARK	\$2,475.61	\$519.88
URBANA	\$3,446.65	\$723.80
URICH	\$8,089.53	\$1,698.80
VALLEY PARK	\$82,751.10	\$17,377.73
VALLEY PARK (T1)	\$24,167.80	\$5,075.24
VALLEY PARK (T2X6)	\$1,368.96	\$287.48
VALLEY PARK (T3)	\$163.50	\$34.33
VALLEY PARK (X1)	\$5,248.08	\$1,102.10
VALLEY PARK (X2)	\$15,327.26	\$3,218.72
VALLEY PARK (X3)	\$688.29	\$144.54
VALLEY PARK (X4)	\$344.02	\$72.24
VALLEY PARK (X5)	\$977.59	\$205.29
VALLEY PARK (X6)	\$4,012.19	\$842.56
VAN BUREN	\$8,536.91	\$1,792.75
VANDALIA	\$41,160.12	\$8,643.63
VANDIVER	\$938.65	\$197.12
VELDA	\$4,067.92	\$854.26
VELDA VILLAGE HILLS	\$3,565.82	\$748.82
VERONA	\$11,025.00	\$2,315.25
VERSAILLES	\$48,358.25	\$10,155.23
VIBURNUM	\$11,287.83	\$2,370.44
VIENNA	\$5,225.68	\$1,097.39
VILLAGE OF FOUR SEASONS	\$55,451.02	\$11,644.71
VINITA PARK	\$8,811.84	\$1,850.49
VINITA TERRACE	\$1,058.64	\$222.31
WALNUT GROVE	\$7,296.68	\$1,532.30
WARDELL	\$7,501.52	\$1,575.32
WARDSVILLE	\$23,317.58	\$4,896.69
WARRENSBURG	\$318,840.34	\$66,956.47
WARRENTON	\$115,217.02	\$24,195.57
WARSAW	\$47,233.68	\$9,919.07
WARSON WOODS	\$60,252.04	\$12,652.93
WASHBURN	\$2,984.03	\$626.65
WASHINGTON	\$342,774.70	\$71,982.69
WAVERLY	\$28,322.24	\$5,947.67
WAYLAND	\$3,910.73	\$821.25
WAYNESVILLE	\$174,340.29	\$36,611.46
WEAUBLEAU	\$4,271.44	\$897.00
WEBB CITY	\$354,928.83	\$74,535.05
WEBSTER GROVES	\$437,355.89	\$91,844.74
WEBSTER GROVES (T1)	\$9,474.79	\$1,989.70
WELDON SPRING	\$74,655.53	\$15,677.66
WELLSTON	\$7,519.65	\$1,579.13
WELLSVILLE	\$19,449.10	\$4,084.31
WENTZVILLE	\$1,164,467.21	\$244,538.11
WEST PLAINS	\$210,323.81	\$44,168.00
WEST SULLIVAN	\$690.49	\$145.00
WESTON	\$46,228.66	\$9,708.02
WESTPHALIA	\$5,594.73	\$1,174.89

WHEATLAND	\$6,098.98	\$1,280.79
WHEATON	\$3,299.34	\$692.86
WILBUR PARK	\$2,131.82	\$447.68
WILDWOOD	\$324,015.75	\$68,043.31
WILDWOOD (X1)	\$3,336.60	\$700.69
WILLARD	\$92,668.51	\$19,460.39
WILLIAMSVILLE	\$2,011.21	\$422.36
WILLOW SPRINGS	\$33,261.77	\$6,984.97
WINCHESTER	\$6,579.24	\$1,381.64
WINDSOR	\$46,901.94	\$9,849.41
WINDSOR PLACE	\$3,646.62	\$765.79
WINFIELD	\$21,114.37	\$4,434.02
WINONA	\$18,443.48	\$3,873.13
WOODS HEIGHTS	\$6,644.60	\$1,395.37
WOODSON TERRACE	\$91,520.58	\$19,219.32
WRIGHT CITY	\$61,045.43	\$12,819.54
WYACONDA	\$2,119.28	\$445.05
WYATT	\$3,397.46	\$713.47

Model Ordinance after the Street v. Director of Revenue Decision and SS for HB 184 Local Use Tax and Options on Out of State Vehicle Purchases

The Missouri Municipal League has previously published a model ordinance for adopting a local use tax. The legal underpinning of that tax has changed due to the Missouri Supreme Court's decision in *Street v. Director of Revenue* 361 S.W.3d 355 (Mo. banc 2012) and the subsequent enactment of Senate Substitute for House Bill 184 (HB184). The Street case arose when Craig Street sought judicial relief after he was required to pay local sales taxes to license a boat, outboard motor, and trailer he purchased from a dealer in Maryland. In January of 2012 The Supreme Court of Missouri delivered an opinion in which it determined that the purchase was not subject to local sales tax because such taxes may only be imposed to the same extent as the state sales tax, which only applies to in-state purchases. Further, although a local use tax could potentially be imposed on the purchase, the county in which Street resided had not adopted a local use tax. The decision also implicated the state imposition of taxes on out of state sales of motor vehicles, trailers, boats, and outboard motors. The Missouri Legislature in 2013 reacted to the decision by passing HB184 effective August 29, 2013.

HB184 prohibited state and local use taxes on the sale of motor vehicles, trailers, boats, or outboard motors. The taxing of these items was placed on the sale of these items at the time of titling in Missouri, regardless of whether the item was purchased in this state. The residence of the purchaser was continued for the purpose of determining what local tax rate should apply. The rate of tax for motor vehicles, trailers, boats, or outboard motors sold at retail must be the sum of the state sales tax and the local sales tax. Additionally HB184 required all local taxing jurisdictions that have not previously approved a local use tax must put to a vote of the people whether to discontinue collecting sales tax on the sale of motor vehicles, trailers, boats, or outboard motors purchased out-of-state when titling in Missouri. If a taxing jurisdiction does not hold the vote before November 2016, the taxing jurisdiction must cease collecting the sales tax. A final requirement within HB184 creates a referendum action to repeal the tax at any time. Language repealing the tax must be put to a vote of the people any time 15% of the registered voters in a taxing jurisdiction sign a petition requesting it.

To assist municipalities in complying with the provisions of the statutes after passage of HB184 the following model ordinance with use and cautionary notes has been prepared.

MODEL ORDINANCE UNDER RSMo 32.087 (HB184)

This sample ordinance is to be considered only as a guide for local adoption.

See Notes on Use at the end of this sample.

Always have ordinances of this type reviewed by legal counsel.

BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR SUBMISSION OF A PROPOSAL TO DISCONTINUE APPLICATION AND COLLECTION OF THE LOCAL SALES TAX ON THE TITLING OF MOTOR VEHICLES, TRAILERS, BOATS, AND OUTBOARD MOTORS THAT WERE PURCHASED FROM A SOURCE OTHER THAN A LICENSED MISSOURI DEALER TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE (SPECIAL) (GENERAL) (PRIMARY) ELECTION CALLED AND TO BE HELD IN THE CITY ON (DAY)____, (DATE)____, 20____.

WHEREAS, the City has not previously approved and imposed a local use tax under Section 144.757 RSMo; and

WHEREAS, the City is required under the provisions of Section 32.087 RSMo to submit to the qualified voters of the City the question of repealing the application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer; and

WHEREAS, the City is required to submit the question to its voters no later than the general election in November 2016;

NOW, THEREFORE, BE IT ORDAINED BY THE (CITY COUNCIL) (BOARD OF ALDERMEN) (BOARD OF TRUSTEES) OF ____ (CITY) ____, AS FOLLOWS:

Section 1. Pursuant to the provisions of Sections 32.087 RSMo, the (City Council) (Board of Aldermen) (Board of Trustees) has determined that it would be appropriate to submit the determination of the issue of whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer to the voters.

Section 2. This proposition shall be submitted to the qualified voters of ____ (Municipality's Name) ____, Missouri, for their approval, as required by the provisions of Section 32.087 RSMo, at the election hereby called and to be held in the City on ____ (Day of Week) ____, the _____ day of _____, 20____. The ballot of submission shall contain substantially the following language:

Shall the (Municipality's Name) discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer?

Approval of this measure will result in a reduction of local revenue to provide for vital services for (Municipality's Name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

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 3. If the ballot question set forth in Section (2) of this ordinance receives a majority of the votes cast in favor of the proposal, the local sales tax shall cease to apply to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer. The effective date of the cessation shall be the first day of the second calendar quarter after the election. If a majority of the votes cast are opposed to the ballot question then the local sales tax shall continue to apply to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

Section 4. Within ten (10) days after the approval or disapproval of the proposition by the qualified voters of (Municipality) , Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

Section 5. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

[Insert normal signature blocks]

NOTES ON USE

Ordinances of this nature which have significant fiscal impact should be reviewed by an attorney on behalf of the municipality.

The model above is for use by municipalities which have not previously adopted a use tax. But can be modified by jurisdictions with a use tax who choose to submit the question or in municipalities receiving a referendum petition under the statute.

While RSMo 144.757 provides different language for municipalities not within St. Louis County, municipalities within St. Louis County and the City of St. Louis, RSMo 32.087 does not contain separate categories or wording.

The provisions of HB184 require cities which have not adopted a use tax prior to August 29, 2013 to either submit the question of repeal as provided in the ordinance to the voters, which may lead to repeal of the sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer, or if the question is not submitted to the voters by November 2016, the local sales tax on those items ceases on March 1, 2017.

Any municipality with a previously adopted use tax may choose to submit the repeal of the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer at any time, including after November 2016.

A referendum requirement is included in 32.087 RSMo which requires the question of repeal to be submitted to the voters after receipt of a petition signed by fifteen percent (15%) of the registered voters of the municipality voting in the last gubernatorial election.

Additional "Whereas" clauses may be added to give context to the ordinance such as the following:

WHEREAS, a fair and sound tax policy would require the same tax rate be charged on purchases made from businesses located outside Missouri as are charged by businesses in (Municipality Name) eliminating a competitive advantage of out-of-state businesses;

WHEREAS, maintaining a local sales tax will continue the policy of eliminating an advantage out-of-state dealerships currently enjoy over local dealerships;

WHEREAS, a petition to place the question of repeal has been received reflecting signatures of at least fifteen percent (15%) of the registered voters of the municipality voting in the last gubernatorial election;

Due to the somewhat unique method chosen by the legislature to address the issue of out of state purchases of motor vehicles, trailers, boats, and outboard motors, some uncertainty may exist as to the impact of a vote to repeal as contemplated in RSMo 32.087. The timing of the vote may

add to the uncertainty of liability under the Hancock Amendment. For those municipalities within St. Louis county an analysis of the impact on the special pool tax arrangement should be considered.

Any deviations from the statutory language in the ballot question may put the validity of the tax at risk. Reliance on the word “substantially” to alter language should be done only after consulting with an attorney. The Supreme Court has construed The term ‘substantially’ in the context of use in a taxation statute has been construed as synonymous with the following words: ‘practically,’ ‘nearly,’ ‘almost,’ ‘essentially’ and ‘virtually.’ Statements appearing elsewhere in the ordinance carry less risk.

The classification of a municipality may have an impact on the flexibility it has to alter statutorily designated language.

Issues common to tax issue ballot questions include the following:

Statutory class cities are creatures of the General Assembly, possessing only those powers expressly granted to them by statute, those powers necessarily or fairly implied in or incidental to their express powers, and those powers essential to the declared objects of the municipality. Reasonable doubt as to whether a power has been delegated to a municipality is resolved in favor of non-delegation.

The Missouri Supreme Court has stated that where statutes provide that ballots be in a certain form without prescribing what results would follow if they were not used as required, the statutes would be considered directory rather than mandatory. The test as set out is “whether or not the voters were afforded an opportunity to express and that they did fairly express their will.” State ex rel. City of Memphis v. Hackman, 202 S.W. 7, 14 (Mo Banc 1918); Ginger v. Halferty, 193 S.W.2d 503, 505 (Mo. 1946); City of Raytown v. Kemp, 349 S.W.2d 363, 369 (Mo. banc 1961).



FINANCE DIRECTOR'S OFFICE
10000 EAST 59TH STREET
RAYTOWN, MISSOURI 64133-3993
PHONE: 816-737-6084 - FAX: 816-737-8370
E-MAIL: MARKL@RAYTOWN.MO.US

MEMORANDUM

Date: 03/28/2016

To: Finance Committee

From: Mark Loughry, Finance Director

Re: Gasoline Tax

Committee,

I am attaching the documents provided by City of Peculiar in regards to their gasoline sales tax. The documents include the state statute, three staff reports and required ordinances for adoption. This was a multi-year process that required numerous attempts before final passage. The first month's collections came in just under \$13,000.00 which is more than they were estimating.

Sincerely

Mark Loughry, CPM
Finance Director

Apportionment of motor vehicle fuel tax--director of revenue responsible for apportionment--limitation on local fuel taxes--fuel taxes not part of total state revenues or expenses of state government.

Section 30(a). 1. A tax upon or measured by fuel used for propelling highway motor vehicles shall be levied and collected as provided by law. Any amount of the tax collected with respect to fuel not used for propelling highway motor vehicles shall be refunded by the state in the manner provided by law. The remaining net proceeds of the tax, after deducting actual costs of collection of the department of revenue (but after June 30, 2005, not more than three percent of the amount collected) and refunds for overpayments and erroneous payments of such tax as permitted by law, shall be apportioned and distributed between the counties, cities and the state highways and transportation commission as hereinafter provided and shall stand appropriated without legislative action for the following purposes:

(1) Ten percent of the remaining net proceeds shall be deposited in a special trust fund known as the "County Aid Road Trust Fund". In addition, beginning July 1, 1994, an additional five percent of the remaining net proceeds which is derived from the difference between the amount received from a tax rate equal to the tax rate in effect on March 31, 1992, and the tax rate in effect on and after July 1, 1994, shall also be deposited in the county aid road trust fund, and of such moneys generated by this additional five percent, five percent shall be apportioned and distributed solely to cities not within any county in this state. After such distribution to cities not within any county, the remaining proceeds in the county aid road trust fund shall be apportioned and distributed to the various counties of the state on the following basis: One-half on the ratio that the county road mileage of each county bears to the county road mileage of the entire state as determined by the last available report of the state highways and transportation commission and one-half on the ratio that the rural land valuation of each county bears to the rural land valuation of the entire state as determined by the last available report of the state tax commission, except that county road mileage in incorporated villages, towns or cities and the land valuation in incorporated villages, towns or cities shall be excluded in such determination, except that, if the assessed valuation of rural lands in any county is less than five million dollars, the county shall be treated as having an assessed valuation of five million dollars. The funds apportioned and distributed to each county shall be dedicated, used and expended by the county solely for the construction, reconstruction, maintenance and repairs of roads, bridges and highways, and subject to such other provisions and restrictions as provided by law. The moneys generated by the additional five percent of the remaining net proceeds which is derived from the difference between the amount received from a tax rate equal to the tax rate in effect on March 31, 1992, and the tax rate in effect on and after July 1, 1994, shall not be used or expended for equipment, machinery, salaries, fringe benefits or capital improvements, other than roads and bridges. In counties having the township form of county organization, the funds distributed to such counties shall be expended solely under the control and supervision of the county commission, and shall not be expended by the various townships located within such counties. "Rural land" as used in this section shall mean all land located within any county, except land in incorporated villages, towns, or cities.

(2) Fifteen percent of the remaining net proceeds shall be apportioned and distributed to the various incorporated cities, towns and villages within the state solely for construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes, and the use thereof being subject to such other provisions and restrictions as provided by law. The amount apportioned and distributed to each city, town or village shall be based on the ratio that the population of the city,

town or village bears to the population of all incorporated cities, towns or villages in the state having a like population, as shown by the last federal decennial census, provided that any city, town or village which had a motor fuel tax prior to the adoption of this section shall annually receive not less than an amount equal to the net revenue derived therefrom in the year 1960; and

(3) All the remaining net proceeds in excess of the distributions to counties, and to cities, towns and villages under this section shall be apportioned, distributed and deposited in the state road fund and shall be expended and used solely as provided in subsection 1 of section 30(b) of Article IV of this Constitution.

2. The director of revenue of the state shall make the apportionment, distribution and deposit of the funds monthly in the manner required hereby.

3. Except for taxes or licenses which may be imposed uniformly on all merchants or manufacturers based upon sales, or which uniformly apply ad valorem to the stocks of merchants or manufacturers, no political subdivision in this state shall collect any tax, excise, license or fee upon, measured by or with respect to the importation, receipt, manufacture, storage, transportation, sale or use, on or after the first day of the month next following the adoption of this section of fuel used for propelling motor vehicles, unless the tax, excise, license or fee is approved by a vote of the people of any city, town or village subsequent to the adoption of this section, by a two-thirds majority. All funds collected shall be used solely for construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning roads and streets and for the payment and interest on indebtedness incurred on account of road and street purposes.

4. The net proceeds of fuel taxes apportioned, distributed and deposited under this section to the state road fund, counties, cities, towns and villages shall not be included within the definition of "total state revenues" in section 17 of article X of this constitution nor be considered as an "expense of state government" as that term is used in section 20 of article X of this constitution.

(Adopted March 6, 1962)

(Amended November 6, 1979)

(Amended August 4, 1992)

(Amended by Initiative November 2, 2004)

CROSS REFERENCE:

Federal census results to be used for distribution of revenue, when, RSMo 66.351

City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

Municipal Offices - 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

To: Board of Aldermen

From: Nick Jacobs

Date: May 19, 2014

Re:

GENERAL INFORMATION

Applicant: Staff

Status of Applicant: City Clerk

Requested Actions: Placing a One Penny Motor Vehicle Fuel Tax on August 5, 2014 Ballot

Purpose: To allow the Voters of Peculiar to vote on a revenue stream for roads.

Property Location (if applicable):

PROPOSAL

The City of Peculiar receives fuel tax from the State based on census 10 year populations, not to the point of purchase. Flying J and Casey's receives a lot of car traffic off of 71 Highway. Flying J receives an even larger amount of truck traffic. 1 penny would help aid our aging road system in Peculiar. We have many new housing additions in Peculiar but the property taxes are in no way close to addressing the infrastructure needs. The City of Peculiar in 5 years will be facing some direr road conditions as the new developments will start needing their streets overlaid. If we do not find a way to address future street repairs, we will not be able to sustain growth and repairs of our roadway systems in the City. Therefore, we are in hope that the penny will aid us in addressing some of the street issues in the community.

We are estimating that this one penny could possibly bring in around \$80,000 annually. We should use the first year in collection to base our data on future budgeting of these dollars for road improvements.

This Bill would need 2 readings at the May 19, 2014 BOA Meeting to be placed on the August 5th, 2014 Primary Election as the certification date is May 27, 2014.

PREVIOUS ACTIONS

- Failed to receive the required 2/3 voter approval on the ballot April 2010
- Failed to receive the required 2/3 voter approval on the ballot November 2010
- Failed to receive the required 2/3 voter approval on the ballot April 2014 by .5%

KEY ISSUES

- Aid in addressing current street repairs
- Aid in future street repairs
- Visitors to the community paying for City street repairs
- More citizens currently talking about the need to approve this tax.
- Must be approved at May 19, 2014 BOA Meeting to be placed on August Ballot
- We are unsure the total amount this 1 penny would generate
- It takes 2/3 or 66.67% of the votes cast to approve this provision.

STAFF COMMENTS AND SUGGESTION

~~We would run the issue again before the citizens. We have received numerous citizens requesting us to run the ballot issue again.~~

STAFF RECOMMENDATION

Staff recommends approval.

ATTACHMENTS

STAFF CONTACT: Nick Jacobs, City Clerk
njacobs@cityofpeculiar.com

BILL NO. 2014-17
ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF PECULIAR, MISSOURI, IMPOSING A LOCAL FUEL TAX TO BE USED TO FUND THE CONSTRUCTION, RECONSTRUCTION, MAINTENANCE, REPAIR, POLICING, SIGNING, LIGHTING, AND CLEANING OF ROADS AND/OR STREETS; AND FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON BONDED INDEBTEDNESS INCURRED FOR ROAD AND STREET PURPOSES, THE USE THEREOF BEING SUBJECT TO SUCH OTHER PROVISIONS AND RESTRICTIONS AS PROVIDED BY LAW, AT THE RATE OF ONE CENT (\$0.01) PER GALLON TO BE IMPOSED ON ALL MERCHANTS FOR THE SALE OF FUEL USED FOR PROPELLING MOTOR VEHICLES PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF ARTICLE IV SECTION 30(a) OF THE MISSOURI CONSTITUTION; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE ELECTION CALLED AND TO BE HELD IN THE CITY ON AUGUST 5, 2014.

WHEREAS, the City is authorized, under Article IV Section 30(a) of the Missouri Constitution, to impose a local fuel tax at a rate of one cent (\$0.01) per gallon to be imposed on all merchants for the sale of fuel used for propelling motor vehicles within the City; and

WHEREAS, the proposed City fuel tax cannot become effective until approved by a two-thirds majority of the voters at a general, primary, or special election at the municipal, county, or state level.

NOW THEREFORE, be it ordained by the Board of Aldermen of the City of Peculiar, Missouri as follows:

Section 1. Pursuant to the authority granted by and subject to the provisions of Article IV Section 30(a) of the Missouri Constitution, a motor vehicle fuel tax on both gasoline and diesel fuel shall be used to fund the construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning of roads and/or streets; and for the payment of principal and interest on bonded indebtedness incurred for road and street purposes, the use thereof being subject to such other provisions and restrictions as provided by law.

Section 2. The rate of the tax shall be one cent (\$0.01) per gallon.

Section 3. The tax shall be submitted to the qualified voters of Peculiar, Missouri, for their approval, as required by the provisions of Article IV Section 30(a) of the Missouri Constitution, at the election hereby called and to be held in the City on the 5th day of August, 2014. The ballot of submission shall contain substantially the following language:

Shall the City of Peculiar, Missouri, impose a motor vehicle fuel tax, including both gasoline and diesel fuel, at a rate of (\$0.01) per gallon to be used to fund the construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning of roads and/or streets; and for the payment of principal and interest on bonded indebtedness incurred for road and street purposes, the use thereof being subject to such other

provisions and restrictions as provided by law?

- 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 II: The effective date of this ordinance shall be _____, 2014

First Reading: _____

Second Reading: _____

BE IT REMEMBERED THE PRECEDING ORDINANCE WAS ADOPTED ON ITS SECOND READING THIS ___ DAY OF _____, 2014, BY THE FOLLOWING VOTE:

Alderman Ford _____
 Alderman McCrea _____
 Alderman Fines _____

Alderman Ray _____
 Alderman Roberts _____
 Alderman Turner _____

Approved:

Attest:

Holly Stark, Mayor

Nick Jacobs, City Clerk

RESOLUTION NO. 2015-45

**A RESOLUTION OF THE BOARD OF ALDERMEN, OF THE CITY OF PECULIAR,
MISSOURI CALLING FOR A SPECIAL ELECTION ON NOVEMBER 3, 2015**

WHEREAS, a Special Municipal Election Day in Missouri has been determined to be November 3, 2015.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE
CITY OF PECULIAR**

Section 1. A Special Election will be held on November 3, 2015 for the purpose of bringing a question before the qualified voters.

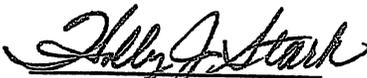
Section 2. The effective date of this ordinance shall be the 3rd day of August, 2015.

**THIS RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE THIS 3RD DAY OF AUGUST,
2015.**

Alderman Ford	AYE	Alderman McCrea	AYE
Alderman Hammack	AYE	Alderman Turner	AYE
Alderman Ray	AYE	Alderman Roberts	ABSENT

Approved:

Attest:


Holly Stark, Mayor


Janet Burlingame, City Clerk



City Administrator
Brad Ratliff

City Clerk
Janet Burlingame

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Grant Purkey

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

To: Board of Aldermen
From: Janet Burlingame
Date: August 17, 2015
Re: Motor Fuel Fee Issue Bill No. 2015-19

GENERAL INFORMATION

Applicant: Staff
Status of Applicant: City Clerk
Requested Actions: Placing a One Penny Motor Fuel Fee on November 3, 2015 Ballot.
Purpose: To allow the Voters of Peculiar to vote on a revenue stream for roads.
Property Location (if applicable):

PROPOSAL

The City of Peculiar receives fuel tax from the State based on census 10 year populations, not to the point of purchase. Flying J and Casey's receives a lot of car traffic off of I-49. Flying J receives an even larger amount of truck traffic. One (\$.01) penny would help aid our aging road system in Peculiar. We have many new housing additions in Peculiar but the property taxes are in no way close to addressing the infrastructure needs. The City of Peculiar in 5 years will be facing some direr road conditions as the new developments will start needing their streets overlaid. If we do not find a way to address future street repairs, we will not be able to sustain growth and repairs of our roadway systems in the City. Therefore, we are in hopes that the one (\$.01) penny will aid us in addressing some of the street issues in the community.

We are estimating that this one (\$.01) penny could possibly bring in around \$80,000 annually. We should use the first year in collection to base our data on future budgeting of these dollars for road improvements.

This Bill would need 2 readings, scheduled for the August 3rd and August 17th 2015 BOA Meeting to be placed on the November 3, 2015 Special Election as the certification date is August 25, 2015.

PREVIOUS ACTIONS

- Failed to receive the required 2/3 voter approval on the ballot April 2010
- Failed to receive the required 2/3 voter approval on the ballot November 2010
- Failed to receive the required 2/3 voter approval on the ballot April 2014.
- Failed to receive the required 2/3 voter approval on the ballot August 2014.

KEY ISSUES

- Aid in addressing current street repairs.
- Aid in future street repairs.
- Visitors to the community paying for City street repairs.
- More citizens currently talking about the need to approve this fee.
- Must be approved at August 17, 2015 BOA Meeting to be placed on November 2015 Ballot.
- We are unsure the total amount this 1 penny would generate.
- It takes 2/3 or 66.67% of the votes cast to approve this provision.
- The estimate cost of election to place the proposed "Motor Fuel Fee" issue on the November 3, 2015 ballot is \$3,700.00.

STAFF COMMENTS AND SUGGESTION

We would run the issue again before the citizens. We have received numerous citizens requesting us to run the ballot issue again.

STAFF RECOMMENDATION

Staff recommends approval.

ATTACHMENTS

STAFF CONTACT: Janet Burlingame, City Clerk
jburlingame@cityofpeculiar.com

**BILL NO. 2015-19
ORDINANCE NO. 08172015**

AN ORDINANCE OF THE CITY OF PECULIAR, MISSOURI, IMPOSING A MOTOR FUEL FEE TO BE USED TO FUND THE CONSTRUCTION, RECONSTRUCTION, MAINTENANCE AND REPAIRING OF ROADS AND STREETS AT THE RATE OF ONE CENT (\$.01) PER GALLON TO BE IMPOSED ON ALL MERCHANTS FOR THE SALE OF FUEL USED FOR PROPELLING MOTOR VEHICLES PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF ARTICLE IV SECTION 30(A) OF THE MISSOURI CONSTITUTION; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE SPECIAL ELECTION CALLED AND TO BE HELD IN THE CITY ON NOVEMBER 3, 2015

WHEREAS, the City is authorized, under Article IV Section 30(a) of the Missouri Constitution, to impose a Motor Fuel Fee at a rate of one cent (\$.01) per gallon to be imposed on all merchants for the sale of fuel used for propelling motor vehicles in the City; and

WHEREAS, the proposed City Motor Fuel Fee cannot become effective until approved by a two-thirds majority of the voters at a municipal, county or state general, primary or special election;

NOW, THEREFORE, be it ordained by the Board of Aldermen of Peculiar, Missouri, as follows:

Section 1. Pursuant to the authority granted by, and subject to, the provisions of Article IV Section 30(a) of the Missouri Constitution, a fee, on gasoline, diesel fuel, and/or blended fuels to be used to fund the construction, reconstruction, maintenance and repairing of roads and streets of the City.

Section 2. The rate of the fee shall be one cent (\$.01) per gallon.

Section 3. This fee shall be submitted to the qualified voters of Peculiar, Missouri, for their approval, as required by the provisions of Article IV Section 30(a) of the Missouri Constitution, at the special election hereby called and to be held in the City on Tuesday, the third (3rd) day of November, 2015. The ballot of submission shall contain substantially the following language:

Question 1:

Shall the City of Peculiar, Missouri impose a Motor Fuel Fee on and paid by gasoline filling stations selling diesel fuel, gasoline, and/or blended fuels, in an amount not to exceed one cent (\$.01) per gallon based on the gallons of motor vehicle fuel sold, the proceeds of which shall be used solely for construction, reconstruction, maintenance and repairing of roads and streets?

YES

NO

INSTRUCTIONS TO VOTERS: To vote, darken in the oval completely next to your choice, like this: If you are in favor of any question submitted upon this ballot, darken the oval to the left of the word "YES". If you are opposed to any question submitted upon this ballot, darken the oval to the left of the word "NO". If you tear, deface, or make a mistake and wrongfully mark any ballot, you must return it to the election judges and receive a new ballot.

Section 4. This Ordinance shall be in full force and effect on or after the first day of the month next following the adoption of this Ordinance.

First Reading: August 3, 2015

Second Reading: August 17, 2015

BE IT REMEMBERED THE PRECEDING ORDINANCE WAS ADOPTED ON ITS SECOND READING THIS 17th DAY OF AUGUST, 2015, BY THE FOLLOWING VOTE:

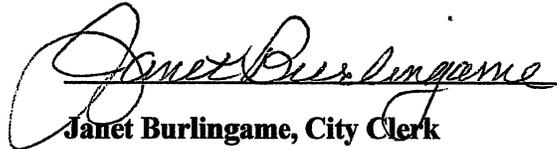
Alderman Hammack	AYE	Alderman Turner	AYE
Alderman Ray	AYE	Alderman McCrea	AYE
Alderman Ford	AYE	Alderman Roberts	AYE

APPROVED:

ATTEST:



Holly Stark, Mayor



Janet Burlingame, City Clerk



NOTICE OF ELECTION

Notice is hereby given to the qualified voters of the City of Peculiar, that a special election has been called to be held in the City of Peculiar on Tuesday, November 3, 2015, commencing at 6:00 a.m. and closing at 7:00 p.m., on the question contained in the following sample official ballot:

**OFFICIAL BALLOT
SPECIAL ELECTION
CITY OF PECULIAR
CASS COUNTY, MISSOURI
TUESDAY, NOVEMBER 3, 2015**

QUESTION 1:

Shall the City of Peculiar, Missouri impose a Motor Fuel Fee on and paid by gasoline filling stations selling diesel fuel, gasoline, and/or blended fuels, in an amount not to exceed one cent (\$.01) per gallon based on the gallons of motor vehicle fuel sold, the proceeds of which shall be used solely for construction, reconstruction, maintenance and repairing of roads and streets?

YES

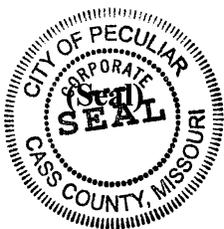
NO

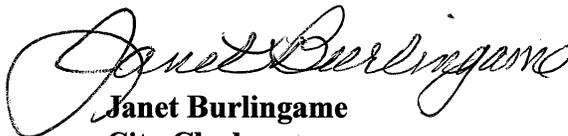
INSTRUCTIONS TO VOTERS: To vote, darken in the oval completely next to your choice, like this: If you are in favor of any question submitted upon this ballot, darken the oval to the left of the word "YES". If you are opposed to any question submitted upon this ballot, darken the oval to the left of the word "NO". If you tear, deface, or make a mistake and wrongfully mark any ballot, you must return it to the election judges and receive a new ballot.

Polling Place:

#26 – West Peculiar-City – Peculiar Lions Club Community Center, 500 Schug Ave., Peculiar, Missouri

Given under my hand the official seal of the City of Peculiar, Missouri this 17th day of August, 2015.




Janet Burlingame
City Clerk
City of Peculiar

**OFFICIAL BALLOT
SPECIAL ELECTION
CITY OF PECULIAR
CASS COUNTY, MISSOURI
NOVEMBER 3, 2015**

QUESTION 1:

Shall the City of Peculiar, Missouri impose a Motor Fuel Fee on and paid by gasoline filling stations selling diesel fuel, gasoline, and/or blended fuels, in an amount not to exceed one cent (\$.01) per gallon based on the gallons of motor vehicle fuel sold, the proceeds of which shall be used solely for construction, reconstruction, maintenance and repairing of roads and streets?

YES

NO

INSTRUCTIONS TO VOTERS: To vote, darken in the oval completely next to your choice, like this: ● If you are in favor of any question submitted upon this ballot, darken the oval to the left of the word "YES". If you are opposed to any question submitted upon this ballot, darken the oval to the left of the word "NO". If you tear, deface, or make a mistake and wrongfully mark any ballot, you must return it to the election judges and receive a new ballot.