



Bill No. 5004

Ordinance No. _____

INTRODUCED BY

ALDERMEN UTT, FINLEY, STALLMANN, HAUG, FLEMING, WEAVER, LEHMKUHL, SIEGEL

AN ORDINANCE AMENDING THE METHOD OF REPORTING GROSS RECEIPTS.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BALLWIN, ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

Section 1. Section 14-208 of the Code of Ordinances of the City of Ballwin shall be amended as follows:

Sec. 14-208. - Statement of gross receipts required; payment of tax; credit for service rendered city.

All persons engaged in the businesses described in Section 14-206 in the city are hereby required to file with the finance officer a sworn statement showing the gross receipts of such business within the city in the form prescribed by the finance officer. Tax returns may be filed on a monthly, quarterly or annual basis. Filing frequency is determined by the amount of tax due. Taxes due of more than \$500 per month are to be reported on a calendar monthly basis. Taxes due of \$500 or less per month should be filed on a calendar quarterly basis. The quarters are as follows: January through March, April through June, July through September, and October through December. Taxes due of less than \$100 per quarter may be filed on an annual basis. For the business transacted and the gross receipts each filing period, a statement shall be due and filed by the last day of the following month. At the same time the statement is required to be filed, payment of the tax due on the gross receipts reported in the statement shall be made to the City of Ballwin at the rate set forth in Section 14-206. The payment shall be a license to operate for the month immediately succeeding the period in which the payment is made.

Section 2. This Ordinance shall take effect and be in full force from and after its passage and approval.

PASSED this ____ day of _____, 2024.

TIM POGUE, MAYOR

APPROVED this ____ day of _____, 2024.

TIM POGUE, MAYOR

ATTEST: _____
ERIC STERMAN, CITY ADMINISTRATOR