

AN ORDINANCE IMPOSING A TRANSIENT GUEST TAX ON THE CHARGES FOR ALL SLEEPING ROOMS PAID BY TRANSIENT GUESTS OF HOTELS AND MOTELS AT THE RATE OF FIVE PERCENT (5%) PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 67.1000 AND 67.1002, RSMO; AND CALLING AN ELECTION IN THE CITY OF JACKSON, MISSOURI, ON THE QUESTION OF WHETHER TO IMPOSE THE LOCAL TRANSIENT GUEST TAX; DESIGNATING THE TIME OF HOLDING THE ELECTION; AUTHORIZING AND DIRECTING THE CITY CLERK TO GIVE NOTICE OF THE ELECTION.

WHEREAS, the City of Jackson, Missouri, is authorized under Section 67.1000, RSMo, to impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the City at the rate of five percent (5%); and

WHEREAS, the tax authorized by Sections 67.1000 and 67.1002, RSMo, shall be in addition to the charge for the sleeping room and in addition to any and all taxes imposed by law, shall be stated separately from all other charges and taxes, and the proceeds of such tax shall be used by the City solely for funding a convention and visitors bureau which shall be a general not-for-profit organization with whom the City has contracted and which is established for the purpose of promoting the City as a convention, visitor and tourist center; and

WHEREAS, the proposed City transient guest tax cannot become effective until approved at an election by the qualified voters of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF JACKSON, MISSOURI, AS FOLLOWS:

Section 1. Pursuant to the authority granted by, and subject to the provisions of Sections 67.1000 and 67.1002, RSMo, a transient guest tax is imposed on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the City of Jackson, Missouri. This tax shall be in addition to the charge for the sleeping room and in addition to any and all taxes imposed

by law. The proceeds of such tax shall be used by the City solely for funding a convention and visitors bureau which shall be a general not-for-profit organization with whom the City has contracted, and which is established for the purpose of promoting the City as a convention, visitor and tourist center. Such tax shall be stated separately from all other charges and taxes.

Section 2. The rate of the tax shall be five percent (5%) per occupied room per night.

Section 3. Said transient guest tax shall become effective as provided by law upon approval thereof by a majority of the votes cast on the proposition by the qualified voters of the City voting thereon.

Section 4. A special election is hereby ordered to be held in the City of Jackson, Missouri, on **Tuesday, August 4, 2026**, on the following question:

QUESTION

Shall the City of Jackson, Missouri, levy a tax of five percent (5%) on each sleeping room occupied and rented by transient guests of hotels and motels located in the city, where the proceeds of which shall be expended for promotion of tourism or funding a convention and visitors bureau?

Section 5. The form of the Notice of Election for said election, a copy of which is hereby attached hereto and made a part hereof, is hereby approved.

Section 6. The City Clerk is hereby authorized and directed to notify the County Clerk of Cape Girardeau County, Missouri, of the passage of this ordinance no later than the date and time required by Chapter 115 of the Revised Statutes of Missouri, as amended, and to include in said notification all of the terms and provisions required by Chapter 115 of the Revised Statutes of Missouri, as amended.

Section 7. Within ten (10) days after the approval of this proposition by the qualified voters of the City of Jackson, 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 8. This ordinance shall take effect and be in force from and after its passage and approval.

Section 9. All ordinances or parts of ordinances in conflict with the provisions of the ordinances are hereby repealed to the extent of such conflict.

FIRST READING: April 20, 2026.

SECOND READING: April 20, 2026.

PASSED AND APPROVED this 20th day of April, 2026, by a vote of _____ ayes, _____ nays, _____ abstentions and _____ absent.

CITY OF JACKSON, MISSOURI

(SEAL)

BY: _____
Mayor

ATTEST:

City Clerk

NOTICE OF ELECTION
CITY OF JACKSON, MISSOURI

Notice is hereby given to the qualified voters of the City of Jackson, Missouri, that the Mayor and Board of Aldermen of the City of Jackson has called an election to be held in the City of Jackson on **Tuesday, August 4, 2026**, commencing at 6:00 a.m. and closing at 7:00 p.m., on the question contained in the following sample ballot:

OFFICIAL BALLOT
SPECIAL ELECTION

CITY OF JACKSON, MISSOURI

August 4, 2026

QUESTION

Shall the City of Jackson, Missouri, levy a tax of five percent (5%) on each sleeping room occupied and rented by transient guests of hotels and motels located in the city, where the proceeds of which shall be expended for promotion of tourism or funding a convention and visitors bureau?

[] YES

[] NO

INSTRUCTIONS TO VOTERS: 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."

The election will be held at the following polling places in the City:

<u>PRECINCT</u>	<u>POLLING PLACE</u>
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2026.

Kara Clark-Summers, Clerk of the County Commission