

AN ORDINANCE AMENDING CHAPTER 59, ARTICLE VI OF THE CODE OF ORDINANCES OF THE CITY OF JACKSON, MISSOURI, RELATIVE TO SALES TAX; AND REPEALING ALL ORDINANCES IN CONFLICT THEREWITH.

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

Section 1. That Chapter 59, Article VI, Section 59-153, of the Code of Ordinances of the City of Jackson, Missouri, is hereby **added** to read as follows:

“Sec. 59-153. Fire protection sales tax—Imposition.

- (a) Pursuant to the authority granted by this state and the citizens of this city, there is hereby imposed a tax for fire protection purposes on all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided by state law. The rate of tax shall be one-quarter (1/4) of one (1) percent on the receipts from sale at retail of all tangible personal property or taxable services at retail within the limits of the city. Said tax shall be collected pursuant to Missouri law as made and provided.
- (b) All money received by the city as a result of the imposition of this fire protection sales tax shall be deposited in a special fund to be known as the fire protection sales tax fund. All monies in said fund shall be appropriated and disbursed only for fire protection purposes as prescribed by applicable state law.”

Section 2. That Chapter 59, Article VI, Section 59-154, of the Code of Ordinances of the City of Jackson, Missouri, is hereby **added** to read as follows:

“Sec. 59-154. Park improvements and operations sales tax—Imposition.

- (a) Pursuant to the authority granted by this state and the citizens of this city, there is hereby imposed a tax for park improvements and operations purposes on all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided by state law. The rate of tax shall be one-quarter (1/4) of one (1) percent on the receipts from sale at retail of all tangible personal property or taxable services at retail within the limits of the city. Said tax shall be collected pursuant to Missouri law as made and provided.

- (b) All money received by the city as a result of the imposition of this park improvements and operations sales tax shall be deposited in a special fund to be known as the park improvements and operations sales tax fund. All monies in said fund shall be appropriated and disbursed only for the purpose of funding the operation and maintenance of the donated community center building and funding other local park improvements and operations purposes as prescribed by applicable state law."

Section 3. That Chapter 59, Article VI, Section 59-155, of the Code of Ordinances of the City of Jackson, Missouri, is hereby **added** to read as follows:

"Sec. 59-155. Public safety sales tax—Imposition.

- (a) Pursuant to the authority granted by this state and the citizens of this city, there is hereby imposed a tax for public safety purposes on all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided by state law. The rate of tax shall be one-half (1/2) of one (1) percent on the receipts from sale at retail of all tangible personal property or taxable services at retail within the limits of the city. Said tax shall be collected pursuant to Missouri law as made and provided.
- (b) All money received by the city as a result of the imposition of this public safety sales tax shall be deposited in a special fund to be known as the public safety sales tax fund. All monies in said fund shall be appropriated and disbursed only for public safety purposes as prescribed by applicable state law."

Section 4. It is the intent of the Mayor and Board of Aldermen and it is hereby ordained that this ordinance shall become and be made a part of the Code of Ordinances of the City of Jackson, Missouri, and that sections of this ordinance may be renumbered to accomplish such intention.

Section 5. If any section, subsection, sentence, clause, phrase or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

Section 6. That this ordinance shall take effect and be in force from and after its passage and approval.

Section 7. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

FIRST READING: January 21, 2025.

SECOND READING: January 21, 2025.

PASSED AND APPROVED this 21st day of January, 2025, by a vote of ___ ayes, ___ nays, ___ abstentions and ___ absent.

CITY OF JACKSON, MISSOURI

(SEAL)

BY: _____
Mayor

ATTEST:

City Clerk