

BILL NO. 22-__

ORDINANCE NO. 22-__

AN ORDINANCE ALLOWING THE “SHOW-ME GREEN SALES TAX HOLIDAY” TO APPLY TO THE LOCAL SALES TAXES OF THE CITY OF JACKSON, MISSOURI, BETWEEN APRIL 19 AND APRIL 25, 2022.

WHEREAS, Sec. 144.526, RSMo. allows the City of Jackson, Missouri, to participate in the “Show-Me Green Sales Tax Holiday”; and

WHEREAS, the Mayor and Board of Aldermen of the City of Jackson, Missouri, believe that participation in the “Show-Me Green Sales Tax Holiday” is in the best interests of the citizens of the City of Jackson, Missouri.

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

Section 1.

For purposes of this ordinance, the following terms shall mean:

(1) “*Appliance*,” clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and

(2) “*Energy star certified*,” any appliance approved by both the United States Environmental Protection Agency and the United States Department of Energy as eligible to display the energy star label, as amended from time to time.

Section 2.

By enacting this ordinance, the City of Jackson, Missouri, hereby elects to allow the Show-Me Green Sales Tax Holiday established by Sec. 144.526, RSMo. to apply to its local sales taxes so that there shall be exempted from local sales taxes all retail sales of any energy star certified new appliance, up to one thousand five hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April 19, 2022, and ending at midnight on April 25, 2022.

Section 3.

This ordinance shall not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. Such retailer shall offer a sales tax refund in lieu of the sales tax holiday.

Section 4.

The Clerk shall take any and all steps necessary to notify the Missouri Department of Revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday of the adoption of this ordinance and the election to allow the Show-Me Green Sales Tax Holiday to apply within the City of Jackson, Missouri.

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.

This ordinance shall take effect and be in full force from and after its passage and approval.

FIRST READING: February 7, 2022.

SECOND READING: February 7, 2022.

PASSED AND APPROVED this 7th day of February, 2022, by a vote of _ ayes, _ nays, _ abstentions and _ absent.

CITY OF JACKSON, MISSOURI

(SEAL)

BY: _____
Mayor

ATTEST:

City Clerk