

**To: Mayor and Board of Aldermen**  
**From: Angela Birk**  
**Date: May 29, 2025**  
**Re: Chapter 59, Article VI - Sales Tax**

---

If you recall, earlier this year Curt prepared an ordinance to add fire protection sales tax, park improvements and operations sales tax, as well as public safety sales tax to our Code. These taxes were passed in previous years but were never added to our Code.

In reviewing the Code recently, I discovered that the non-medical marijuana sales tax that was also previously imposed by voter approval was not yet added to our Code.

Curt prepared the proposed ordinance containing the following language:

Sec. 59-156. Adult use non-medical marijuana sales tax—Imposition.

Pursuant to the authority granted by this state and the citizens of this city, there is hereby imposed a tax on all sellers for the privilege of engaging in the business of selling adult use non-medical marijuana at retail to the extent and in the manner provided by state law. The rate of tax shall be three (3) percent on the receipts from sale at retail of all adult use non-medical marijuana within the limits of the city. Said tax shall be collected pursuant to Missouri law as made and provided.”

Please let me know if you have any questions.