

**AN ORDINANCE OF THE CITY OF TWIN OAKS, MISSOURI,
IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT
THE RATE EQUAL TO THE TOTAL LOCAL SALES TAXES IN
EFFECT FOR THE PRIVILEGE OF STORING, USING OR
CONSUMING WITHIN THE CITY ANY ARTICLE OF TANGIBLE
PERSONAL PROPERTY PURSUANT TO THE AUTHORITY GRANTED
BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600
THROUGH 144.761 RSMO; PROVIDING FOR THE USE TAX TO BE
REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS ANY
CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND
PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE
QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE
GENERAL ELECTION CALLED AND TO BE HELD IN THE CITY ON
APRIL 5, 2022.**

WHEREAS, the City has imposed local sales taxes as defined in Section 32.085 RSMo;
and

WHEREAS, the City is authorized, under Section 144.757 RSMo, to impose a local use
tax at a rate equal to the rate of the total local sales taxes in effect in the City; and

WHEREAS, the proposed City use tax cannot become effective until approved by the
voters at a municipal, county or state general, primary, or special election; and

WHEREAS, the Board of Aldermen seeks to allow the voters of the City to decide whether
they want to impose a local use tax at the general election on April 5, 2022.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF
THE CITY OF TWIN OAKS, MISSOURI, AS FOLLOWS:**

Section 1. Pursuant to the authority granted by, and subject to, the provisions of
Sections 144.600 through 144.761 RSMo, a use tax for general revenue purposes is imposed for
the privilege of storing, using or consuming within the City any article of tangible personal
property. This tax does not apply with respect to the storage, use or consumption of any article of
tangible personal property purchased, produced or manufactured outside this state until the
transportation of the article has finally come to rest within this City or until the article has become
commingled with the general mass of property of this City

Section 2. The rate of the tax shall be equal to the total local sales tax in effect. If any
city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax
rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing
or raising the city sales tax.

Section 3. This tax shall be submitted to the qualified voters of the City of Twin Oaks,
Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at the general
election hereby called and to be held in the City on Tuesday, the 5th day of April, 2022. The ballot
of submission shall contain substantially the following language:

*Shall the City of Twin Oaks impose a local use tax at the same rate as the total local
sales tax rate, provided that if the local sales tax rate is reduced or raised by voter
approval, the local use tax rate shall also be reduced or raised by the same action?*

Yes No

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."

Section 4. The use tax shall become effective only upon approval thereof by a majority of the votes cast on the proposal by the qualified voters of the City voting thereon.

Section 5. The City Clerk shall prepare and cause to be forwarded to the Board of Election Commissioners of St. Louis County, Missouri, a Notice of Election in compliance with this Ordinance and take such other steps as may be required so that an election may be lawfully conducted. The Board of Election Commissioners of St. Louis County shall conduct such election according to the law and certify the results thereof. Said Board of Election Commissioners shall designate such polling places as shall be required for said election and shall appoint such necessary election officials as may conduct thereof. Said Board of Election Commissioners shall be required by law and shall do and perform such other necessary acts as may be required to conduct such election in accordance with the statutes of the State of Missouri and the Ordinances of the City.

Section 6. Within ten (10) days after the approval of this ordinance by the qualified voters of Twin Oaks, 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 7. The recitals contained in the *Whereas* clauses are expressly incorporated in and made a part of this Ordinance.

Section 8. This Ordinance shall be in full force and effect on and after its passage and approval by the Mayor.

PASSED AFTER HAVING BEEN READ IN FULL OR BY TITLE TWO TIMES PRIOR TO PASSAGE BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI, THIS 1st DAY OF DECEMBER 2021.

Russ Fortune, Mayor

Attest:

Frank Johnson, City Clerk/Administrator