

BILL NO. 2023-11-21-3

ORDINANCE NO. _____

“AN ORDINANCE SETTING AN ELECTION FOR APRIL 2, 2024, FOR THE QUALIFIED VOTERS OF THE VILLAGE OF LOCH LLOYD, MISSOURI, TO DECIDE WHETHER TO AUTHORIZE THE IMPOSITION OF A USE TAX FOR GENERAL REVENUE PURPOSES AT A RATE EQUAL TO ANY SALES TAX RATE ADOPTED IN THE VILLAGE OF LOCH LLOYD, MISSOURI.”

WHEREAS, the Village of Loch Lloyd, Missouri (the “Village”) is authorized to impose a local use tax at a rate equal to the rate of the local sales taxes in effect within the Village pursuant to Section 144.757 of the Revised Statutes of Missouri (“RSMo”); and

WHEREAS, the Village does not have any local sales taxes, as defined in Section 32.085 RSMo at this time, however, the Village Board of Trustees (“Board”) is currently seeking approval from the qualified voters within the Village to impose a local general sales tax pursuant to Section 94.510 RSMo, which said ballot initiative will be included on the April 2, 2024 general election ballot; and

WHEREAS, if approved by a majority of the qualified voters within the Village, the Village will thereafter begin collecting such local sales tax at a rate of one percent (1.00%) for the general fund to be utilized and expended in the administration, operation, and services provided by the Village; and

WHEREAS, the Board desires to also submit a ballot question regarding the use tax as authorized by Section 144.757 RSMo to the qualified voters of the Village; and

WHEREAS, the Board intends to appropriate the use tax for general fund purposes in the administration, operation, and services provided by the Village; and

WHEREAS, Section 144.757 RSMo, provides that the use tax may be referred to or described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain intra-business transactions.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF LOCH LLOYD, MISSOURI, as follows:

Section 1. Imposition of Tax. There is hereby imposed, subject to approval of a ballot measure as set forth below by the qualified voters, a use tax as authorized by Section 144.757 RSMo and set at a rate equal to the rate of the local sales taxes in effect within the Village.

Section 1. Call for Election. An election is hereby ordered to be held in the Village of Loch Lloyd, Missouri on the public municipal election date of Tuesday, April 2, 2024, for the purpose of submitting to the qualified voters of the Village the following question:

QUESTION 3

Shall the Village of Loch Lloyd, Missouri, 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, darken the oval opposite “YES”. If you are opposed to the question, darken the oval opposite “NO”.

Section 2. Effect if Approved. If the majority of the votes cast by the qualified voters are in favor of the question, the Village would begin collecting a use tax from sales made to Village buyers by online and out-of-state vendors that are not taxed solely by any general local sales tax.

Section 3. Form of Notice. The form of Notice of Election showing said question, a copy of which is attached hereto and made a part hereof, is hereby approved.

Section 4. Instructions to Clerk. The Village Clerk is hereby authorized and directed to notify the County Clerk of Cass County, Missouri, of the passage of this Ordinance no later than 4:00 p.m. on January 23, 2024, and to include in said notification all of the terms and provisions required by Chapter 115, RSMo., as amended.

Section 6. Polls. At the election on the foregoing ballot issue, the qualified registered voters of the Village shall vote at the polling place(s) within the Village, as designated by the Clerk of Cass County.

Section 7. Conduct of Election. The judges and clerks at such election shall be designated by the Clerk of Cass County and said Clerk of Cass County shall conduct the election and cause the results thereof to be certified to the Village Board of Trustees as provided by law.

Section 8. Copies Available. A full and complete copy of this Ordinance, submitting the above question to the electorate, including a full and complete copy of the ballot language, is on file in the office of the Village Clerk of the Village of Loch Lloyd, Missouri, where the same is open for inspection and copying.

Section 9. Severability. 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 thereof.

Section 10. Effective Date. The effective date of approval shall be coincidental with the Chairman’s signature and attestation from the Village Clerk.

DULY READ AND PASSED THIS 21ST DAY OF NOVEMBER 2023.

BE IT REMEMBERED THAT THE ABOVE ORDINANCE WAS APPROVED AND ADOPTED THIS 21ST DAY OF NOVEMBER 2023, BY THE FOLLOWING VOTE:

Trustee Withey	_____
Trustee Little	_____
Trustee Lafata	_____
Trustee Douglas	_____

Chairman Randal L. Schultz

ATTEST:

Tony Lafata, Village Clerk

**NOTICE OF ELECTION
VILLAGE OF LOCH LLOYD, MISSOURI**

Notice is hereby given to the qualified voters of the Village of Loch Lloyd, Missouri that the Board of Trustees of the Village has called an election to be held on April 2, 2024, commencing at 6:00 a.m. and closing at 7:00 p.m., on the question contained in the following sample ballot:

**OFFICIAL BALLOT
ELECTION – APRIL 2, 2024
VILLAGE OF LOCH LLOYD, MISSOURI**

QUESTION 3

Shall the Village of Loch Lloyd, Missouri, 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, darken the oval opposite “YES”. If you are opposed to the question, darken the oval opposite “NO”.

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

PRECINCT	POLLING PLACE
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated: _____, 20_____

Cass County Clerk