

**Introduced by: Councilman Theodore Hoskins**

**AN ORDINANCE OF THE CITY OF BERKELEY, MISSOURI, AUTHORIZING AND DIRECTING THE SUBMISSION OF A BALLOT PROPOSITION TO THE QUALIFIED VOTERS OF THE CITY OF BERKELEY, MISSOURI TO CONSIDER IMPOSING A LOCAL USE TAX AT THE SAME RATE AS THE LOCAL SALES TAX**

**WHEREAS,** the City has imposed total local sales taxes, as defined in Section 32.085 RSMo, at the total rate of 2%; 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.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BERKELEY, MISSOURI, AS FOLLOWS:**

**Section 1.** Pursuant to the authority granted by, and subject to, the provisions of Section 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 purchased, produced or manufactured outside this state until the transportation of the article has finally come to rest withing 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 If any city sales tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the city sales tax.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 Berkeley, 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 04<sup>th</sup> day of November, 2025. The ballot of submission shall contain substantially the following language:

Shall the City of Berkeley 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, fill in the box opposite "Yes."  
If you are opposed to the question, fill in the box opposite "No."

**Section 4.** Within ten (10) days after the approval of this ordinance by the qualified voters of the City of Berkeley, 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 5.** This ordinance shall be in full force and effect from and after its passage and approval.

1st Reading this \_\_\_\_\_ day of \_\_\_\_\_ 2025

2nd Reading this \_\_\_\_\_ day of \_\_\_\_\_ 2025

3rd Reading, PASSED and APPROVED, this       **day of**       **2025**

\_\_\_\_\_  
Rita Crawford-Graham, Mayor

ATTEST:

\_\_\_\_\_  
Deanna L. Jones, City Clerk

Final Roll Call:

Councilwoman Williams	Aye	___	Nay	___	Absent	___	Abstain	___
Councilman Hoskins	Aye	___	Nay	___	Absent	___	Abstain	___
Councilwoman Anthony	Aye	___	Nay	___	Absent	___	Abstain	___
Councilwoman Hindeleh	Aye	___	Nay	___	Absent	___	Abstain	___
Mayor Crawford-Graham	Aye	___	Nay	___	Absent	___	Abstain	___

\_\_\_\_\_  
Approved as to Form:  
Felica Ezell-Gillespie, City Attorney