

Bill No. 4713

Ordinance No. \_\_\_\_\_

Requested by:

Mike Klinghammer and John White

Sponsored by:

Mike Klinghammer and John White

AN ORDINANCE OPTING OUT OF THE ANNUAL  
“BACK TO SCHOOL” SALES TAX HOLIDAY

WHEREAS,

pursuant to Section 144.049.2 RSMO, after January 1, 2005, there is specifically exempted from state sales tax law all retail sales of any article of clothing having a taxable value of one hundred dollars or less, all retail sales of school supplies not to exceed fifty dollars per purchase, all computer software with a taxable value of three hundred fifty dollars or less, and all retail sales of personal computers or computer peripheral devices not to exceed one thousand five hundred dollars, during a three day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following; and

WHEREAS,

said statute provides the option to each political subdivision to adopt an ordinance prohibiting future annual sales tax holidays from applying to its local sales tax; and

WHEREAS,

St. Charles County therefore intends to opt out of such sales tax holiday for 2019 and future years; and

WHEREAS,

pursuant to Section 144.049.6 RSMO, a political subdivision must notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any ordinance to opt out.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF ST. CHARLES COUNTY, MISSOURI, AS FOLLOWS:

- Section 1. Pursuant to Section 144.049.6 of the Revised Statutes of Missouri, St. Charles County hereby opts out of the annual “Back to School” sales-tax holiday and provides notice to the Missouri Department of Revenue that future annual sales tax holidays shall not apply to its local sales tax.
- Section 2. Pursuant to Section 144.049.6 of the Revised Statutes of Missouri the political subdivision must notify the department of revenue not less than forty-five calendar days prior to the beginning date of the “Back to School” sales tax holiday occurring in that year of any ordinance to opt out.
- Section 3. The Executive Assistant of the St. Charles County Council shall promptly send a certified copy of this duly approved, executed and effective Ordinance to the Department of Revenue which notice shall satisfy the statutory 45 days’ notice requirement of Section 144.049.6 of the Revised Statutes of Missouri for St. Charles County to opt out of the “Back to School” sales tax holiday for 2019 and future years.
- Section 4. The County Executive or his delegate for St. Charles County shall ensure that the Department of Revenue is in receipt of the Ordinance and provide such other information as the Missouri Department of Revenue shall require.

Section 5. This ordinance shall be in full force and effect from and after the date of its passage and approval.

\_\_\_\_\_  
DATE PASSED

\_\_\_\_\_  
DATE APPROVED BY COUNTY EXECUTIVE

\_\_\_\_\_  
CHAIR OF THE COUNCIL

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COUNTY EXECUTIVE

ATTEST:

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COUNTY REGISTRAR