

**November 5, 2019 Special Election Issues - FOR INFORMATIONAL PURPOSES ONLY  
(FINAL 9-13-19)**

**DEFINITION OF USE TAX  
Missouri State Statutes Chapter 144.757 - Local Use Tax**

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 intrabusiness transactions. Such a description shall not change the classification, form or subject of the use tax or the manner in which it is collected.

**CITY OF COTTLEVILLE  
PROPOSITION U**

Shall the City of Cottleville impose a local use tax at the same rate as the total local sales tax rate, currently 2.0%, 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? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

**CITY OF SAINT CHARLES  
PROPOSITION U**

Shall the City of Saint Charles, Missouri, impose a local use tax for public safety at the same rate as the total local sales tax, currently at a rate of two percent (2%), provided that if the local sales tax is reduced or raised by voter approval, the local use tax shall also be reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.