

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, REPEALING SECTION 140.050 SALES TAX HOLIDAY AND REPEALING ORDINANCE 20.34 REFERRING THE DECISION CONCERNING OPTING OUT OF THE STATE IMPOSED "BACK TO SCHOOL" SALES TAX HOLIDAY TO THE BOARD OF ALDERMEN EACH YEAR.

WHEREAS, Ordinance 20.34 was adopted by the Board of Aldermen to reserve itself the duty to make the Back-to-School Sales Tax exemption decision on an annual basis,

WHEREAS, pursuant to Section 144.049, RSMo, the Back-to-School Holiday was established for a three-day period beginning at 12:01 AM on the first Friday in August and ending at midnight on the following Sunday, exempting sales of certain clothing, personal computers, certain computer software, and school supplies,

WHEREAS, pursuant to Section 144.049, RSMo, beginning January 1, 2023, State of Missouri exempts all state and local sales or use taxes during the Back-to-School Holiday, removing local option to opt out of said tax holiday.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF OSAGE BEACH, AS FOLLOWS, TO WIT:

Section 1. The Board of Aldermen of the City of Osage Beach do hereby repeal Ordinance 20.34 enacted June 18, 2020.

Section 2. Section 140.050 of the Osage Beach Code of Ordinances is hereby repealed.

~~Section 140.050 Sales Tax Holiday.~~

~~Beginning in 2021 and every year thereafter, the City Clerk shall place upon the agenda of the Board of Aldermen an ordinance addressing the question of opting out of provisions of Section 144.049, RSMo., exempting sales of certain clothing, personal computers, certain computer software, and school supplies that occur within the boundaries of said City beginning at 12:01 A.M. on the first Friday in August and ending at 12:00 Midnight on the Sunday following from local sales taxes. Said ordinance shall appear on the agenda of the Board of Aldermen at the first meeting in May, for final action at the last meeting in May.~~

Section 3. Severability

The chapters, sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or otherwise invalid by the valid judgment or degree of any Court of any competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the same would have been enacted by the Board of Aldermen without the incorporation in this ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

Section 4. Repeal of Ordinances not to affect liabilities, etc.

Whenever any part of this ordinance shall be repealed or modified, either expressly or by implication, by a subsequent ordinance, that part of the ordinance thus repealed or modified shall continue in force until the subsequent ordinance repealing or modifying the ordinance shall go into effect unless therein otherwise

expressly provided; but no suit, prosecution, proceeding, right, fine or penalty instituted, created, given, secured or accrued under this ordinance previous to its repeal shall not be affected, released or discharged but may be prosecuted, enjoined and recovered as fully as if this ordinance or provisions had continued in force, unless it shall be therein otherwise expressly provided.

Section 5. That this Ordinance shall be in full force and effect from and after the date of passage and approval of the Mayor.

READ FIRST TIME: June 15, 2023

READ SECOND TIME: July 6, 2023

I hereby certify that the above Ordinance No. 23.55 was duly passed on July 6, 2023, by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes: 4

Nays: 0

Abstain: 0

Absent: 2

This Ordinance is hereby transmitted to the Mayor for his signature.

July 6, 2023
Date

Tara Berreth
Tara Berreth, City Clerk

Approved as to form:

Cole Bradbury
Cole Bradbury, City Attorney

I hereby approve Ordinance No. 23.55.

Michael Harmison
Michael Harmison, Mayor

July 6, 2023
Date

ATTEST:

Tara Berreth
Tara Berreth, City Clerk