

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, OPTING IN THE STATE IMPOSED BACK TO SCHOOL SALES TAX HOLIDAY, RESCINDING THE CITY'S PREVIOUS OPT OUT OF SAID HOLIDAY, AND EXEMPTING RETAIL SALES OF CERTAIN CLOTHING, PERSONAL COMPUTERS, CERTAIN COMPUTER SOFTWARE, AND SCHOOL SUPPLIES DURING SAID HOLIDAY.

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

Whereas, Section 144.049 RSMo. sets forth a "Back to School Sales Tax Holiday", which began in 2005, and is held annually the first weekend in August; and

Whereas, Section 144.049 RSMo. sets forth retail sales exemption for certain clothing, personal computers, and schools supplies; and

Whereas, the City of Osage Beach is electing to participate in said holiday to promote economic growth; and

Whereas, the City of Osage Beach since 2006, by ordinance, opted out of said holiday; and

Whereas, after opting out, Section 144.49 RSMo. authorizes local governments to rescind the opt out by ordinance of the governing body.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF OSAGE BEACH, MISSOURI, AS FOLLOWS:

Section 1. The City of Osage Beach hereby determines that it will participate in the "Back to School Sales Tax Holiday" per Section 144.049 RSMo., rescinding the City's opt out of said holiday, and will exempt retail sales of certain clothing, personal computers, certain computer software, and school supplies as specified in Section 144.049 RSMo. that occur within the boundaries of said City beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following from local sales taxes.

Section 2. The City Administrator is hereby directed to send written notice to the State of Missouri Department of Revenue the decision to opt in the "Back to School Sales Tax Holiday".

Section 3. This ordinance shall be in full force and effect from and after the date of its passage and approval.

READ FIRST TIME: May 16, 2019 READ SECOND TIME: June 6, 2019

I hereby certify that the above Ordinance No. 19.23 was duly passed on June 6, 2019 by the Board of Alderman of the City of Osage Beach. The votes thereon were as follows:

Ayes: 5 Nays: 0 Abstain: 0 Absent: 1

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

June 6, 2019
Date

Tara Berreth
Tara Berreth/City Clerk

Approved to form:

Edward B. Rucker
Edward B. Rucker/City Attorney

I hereby approve Ordinance No. 19.23.

John Olivarri
John Olivarri/Mayor

June 6, 2019
Date

ATTEST:

Tara Berreth
Tara Berreth/City Clerk