

AGENDA ITEM

May 7, 2019

Subject: Back to School Sales Tax Holiday

Department: Finance

Certain back-to-school purchases, such as clothing, school supplies, computers, and other items as defined by the statutes, are exempt from sales tax during the Back to School Sales Tax Holiday. The three-day holiday begins at 12:01 a.m. on Friday, August 2, 2019 and runs through Sunday, August 4, 2019.

Municipalities may opt out of participating in the holiday by passing an ordinance declaring the desire not to participate.

24% of Missouri cities did not participate in 2018 per the attached list. The City of Nevada has participated in the Back to School Sales Tax Holiday since 2005.

If this ordinance is passed the City will opt out of the sales tax holiday and City sales tax will be charged.

BILL NO. 2019-017

ORDINANCE NO.

A SPECIAL ORDINANCE OF THE CITY OF NEVADA, MISSOURI, PROHIBITING THE PROVISIONS OF SECTION 144.049 RSMo, FROM EXEMPTING SALES TAX OF CERTAIN ITEMS THAT OCCUR WITHIN THE BOUNDARIES OF THE CITY OF NEVADA, MISSOURI DURING AUGUST 2, 3 AND 4, 2019.

Section 1. The City of Nevada hereby determines that it will prohibit the provisions of Section 144.049 RSMo, from exempting sales of certain clothing, personal computers, certain computer software, and school supplies that occur within the boundaries of said City during the “Back to School Sales Tax Holiday” held during August 2, 3 and 4, 2019.

Section 2. The City Clerk is hereby directed to send written notice to the State of Missouri Department of Revenue as soon as possible, but not less than forty-five (45) calendar days prior to the beginning date of the sales tax holiday of the decision to opt out of the “Back to School Sales Tax Holiday”, by forwarding a cover letter and certified copy of this ordinance.

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

PASSED, APPROVED AND ADOPTED, by the City Council of the City of Nevada, Missouri this _____ day of _____, 2019.

(seal)
ATTEST:

George Knox, Mayor

Johnna Williams, Deputy City Clerk

Below is the list of cities that did **not** participate in the 2018 sales tax holiday. City sales tax in these locations was collected on the sale of qualifying holiday items.

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| 1. Alton | 52. Festus | 102. New Haven |
| 2. Ash Grove | 53. Flint Hill | 103. New Madrid |
| 3. Ashland | 54. Freeman | 104. New Melle |
| 4. Battlefield | 55. Fremont Hills | 105. Nixa |
| 5. Bellerive Acres | 56. Frontenac | 106. Noel |
| 6. Berkeley | 57. Garden City | 107. Norborne |
| 7. Beverly Hills | 58. Gerald | 108. Northwoods |
| 8. Black Jack | 59. Glasgow | 109. Oakland |
| 9. Blackwater | 60. Granby | 110. Osage Beach |
| 10. Bland | 61. Grandin | 111. Overland |
| 11. Bloomfield | 62. Grant City | 112. Owensville |
| 12. Bolivar | 63. Green City | 113. Ozark |
| 13. Boonville | 64. Greendale | 114. Palmyra |
| 14. Branson | 65. Half Way | 115. Paris |
| 15. Brentwood | 66. Hartville | 116. Pattonsburg |
| 16. Bridgeton | 67. Hawk Point | 117. Peculiar |
| 17. Byrnes Mill | 68. Higginsville | 118. Pevely |
| 18. Cabool | 69. Hollister | 119. Platte Woods |
| 19. California | 70. Holts Summit | 120. Poplar Bluff |
| 20. Camdenton | 71. Houston | 121. Purdy |
| 21. Canton | 72. Ironton | 122. Qulin |
| 22. Cape Girardeau | 73. Jane | 123. Reeds Spring |
| 23. Carl Junction | 74. Jefferson City | 124. Richmond Heights |
| 24. Carthage | 75. Joplin | 125. Riverside |
| 25. Cassville | 76. Kingdom City | 126. Rock Hill |
| 26. Centertown | 77. Kirkwood | 127. Rockaway Beach |
| 27. Chamois | 78. Koshkonong | 128. Savannah |
| 28. Charlack | 79. Ladue | 129. Sedalia |
| 29. Chillicothe | 80. Laurie | 130. Seligman |
| 30. Claycomo | 81. Leadington | 131. Shelbina |
| 31. Clayton | 82. Liberal | 132. Shrewsbury |
| 32. Collins | 83. Licking | 133. Skidmore |
| 33. Columbia | 84. Loma Linda | 134. Smithton |
| 34. Cool Valley | 85. Manchester | 135. Smithville |
| 35. Crestwood | 86. Maplewood | 136. Springfield |
| 36. Crystal City | 87. Marble Hill | 137. St Ann |
| 37. Des Peres | 88. Marceline | 138. St Elizabeth |
| 38. Desloge | 89. Marlborough Village | 139. St Mary |
| 39. DeSoto | 90. Marshfield | 140. St Peters |
| 40. Doniphan | 91. Marthasville | 141. Ste Genevieve |
| 41. Edmundson | 92. Merriam Woods Village | 142. Stockton |
| 42. Eldon | 93. Meta | 143. Sugar Creek |
| 43. Eldorado Springs | 94. Moberly | 144. Taos |
| 44. Ellisville | 95. Monett | 145. Thayer |
| 45. Ellsinore | 96. Montgomery City | 146. Town & Country |
| 46. Elsberry | 97. Moscow Mills | 147. Trenton |
| 47. Everton | 98. Mount Vernon | 148. Twin Oaks |
| 48. Fair Grove | 99. Mountain Grove | 149. University City |
| 49. Farmington | 100. Naylor | |
| 50. Fayette | 101. Neosho | |
| 51. Ferguson | | |

- 150. Urich
- 151. Vandalia
- 152. Velda
- 153. Walnut Grove
- 154. Warson Woods
- 155. Washburn
- 156. Waynesville
- 157. Webster Groves
- 158. West Plains
- 159. Willard
- 160. Willow Springs