

AN ORDINANCE repealing Section 140.180 "Opt Out of Sales Tax Holiday."

WHEREAS, Section 144.049, RSMo., commonly referred to as the "Missouri Back to School Sales Tax Holiday" provides that purchases of certain items will be exempt from state and local sales taxes from 12:01 AM on the first Friday in August and ending on the first Sunday in August from and after August 2006; and

WHEREAS, Section 144.049, RSMo., specifically authorizes political subdivisions to opt out of the "Missouri Back to School Holiday" and the City of Neosho did so with adoption of Ordinance No. 251-2006 on May 16, 2006; and

WHEREAS, SB153 enacted by the 101st Missouri General Assembly, includes in part an amendment to Section 144.049, RSMo., to repeal the ability of local governments to opt out of sales tax holidays including the Missouri Back to School Tax Holiday effective August 28, 2021.

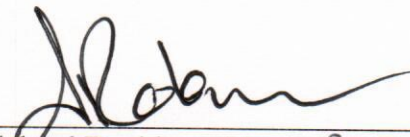
NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, as follows:

Section 1. That Section 140.180 "Opt Out of Sales Tax Holiday." is hereby repealed.

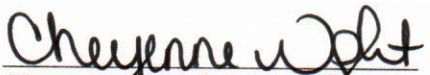
Section 2. That this Ordinance shall be in full force and effect from and after its passage.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this 19<sup>th</sup> day of September, 2023, by a vote of 5-yes.


0-no

  
Richard Davidson, Mayor Pro Tempore  
Ashton Robinson

ATTEST:

  
Cheyenne Wright, City Clerk

APPROVED AS TO FORM:

  
Jordan L. Paul, City Attorney

