

AN ORDINANCE REPEALING ORDINANCE 1488 AND AUTHORIZING PARTICIPATION IN THE MISSOURI BACK TO SCHOOL SALES TAX HOLIDAY AS REQUIRED UNDER MISSOURI SENATE BILL 153

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, previously authorized political subdivisions to opt out of the “Missouri Back to School Holiday” and the City of Frontenac did so with adoption of Ordinance 1488 enacted February 21, 2006; and

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

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERPERSONS OF THE CITY OF FRONTENAC, ST. LOUIS COUNTY MISSOURI AS FOLLOWS:

Section One: Ordinance 1488 entitled “An Ordinance of the City of Frontenac, Missouri, to Opt Out of the State of Missouri Sales Tax Holiday for the Year 2006 and Each Year Thereafter” is hereby repealed in its entirety.

Section Two: Section 145.080 of the Frontenac Municipal Code entitled “Sales Tax Holiday” shall be repealed in its entirety.

Section Three: The City Clerk is hereby directed and instructed to send a certified copy of this ordinance to the Department of Revenue and to inform the Department of Revenue that the City of Frontenac will participate in the Back to School Sales Tax Holiday effective immediately.

Section Four: It is hereby declared to be the intention of the Board of Alderpersons that the sections, paragraphs, sentences, clauses, phrases and words of this ordinance are severable, and if any section, paragraph, sentence, clause, phrase or word(s) of this ordinance shall be declared unconstitutional

or otherwise invalid, such unconstitutionality or invalidity shall not affect any of the remaining sections, paragraphs, sentences, clauses, phrases and words or 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 portion of the ordinance.

Section Three. The Chapter, Article, Division and/or Section assignments designated in this Ordinance may be revised and altered by the codification company servicing the City’s Code of Ordinances upon supplementation of such code if, in the discretion of the editor, an alternative designation would be more reasonable. In adjusting such designations the editor may also change other designations and numerical assignment of code sections to accommodate such changes.

Section Four. This Ordinance shall be in full force and effect from and after its passage by the Board of Alderpersons and approval by the Mayor.

PASSED BY THE BOARD OF ALDERPERSONS OF THE CITY OF FRONTENAC, MISSOURI, THIS 27TH DAY OF SEPTEMBER 2023.

Presiding Officer

Attest:

Leesa Ross, City Clerk

APPROVED THIS 27TH DAY OF SEPTEMBER 2023.

Kate Hatfield, Mayor

Attest:

Leesa Ross, City Clerk