

Substitute Bill No. 1 for

BILL NO. 374, 2008

ORDINANCE NO. 23,845, 2008

Introduced by Councilmember Burkett

AN ORDINANCE

ESTABLISHING A SALES TAX OF ONE-QUARTER OF ONE PERCENT FOR THE PURPOSE OF ESTABLISHING A COMMUNITY CHILDREN'S SERVICES FUND TO PROVIDE SERVICES TO PROTECT THE WELL-BEING AND SAFETY OF CHILDREN AND YOUTH NINETEEN YEARS OF AGE OR LESS AND TO STRENGTHEN FAMILIES; ESTABLISHING A TRUST AND AGENCY FUND FOR REVENUES RECEIVED FROM THE SALES TAX; ESTABLISHING A COMMUNITY CHILDREN'S SERVICES BOARD.

WHEREAS, Section 67.1775 R.S.Mo. (2005) authorizes St. Louis County to propose for submission to its voters and impose, upon approval of the voters, a sales tax of up to one-quarter of one percent (0.25%) for the purpose of establishing a community children's services fund to provide services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families; and

WHEREAS, at the general election held on November 4, 2008, the voters of St. Louis County did approve by majority vote the imposition of a one-quarter of one percent (0.25%) sales tax for said purpose; and

WHEREAS, the County Council wishes to effectuate the sales tax approved by the voters and establish a Community Children's Services Board pursuant to Section 210.861 R.S.Mo.;

NOW, THEREFORE,

BE IT ORDAINED BY THE COUNTY COUNCIL OF ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1. In addition to all other sales taxes presently levied, a sales tax of one-quarter of one percent (0.25%) is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property at retail or rendering taxable services at retail at the rate of one-quarter of one percent (0.25%) on the receipts from the sale at retail

of all tangible personal property and the rendering of taxable services at retail within St. Louis County to the extent and in the manner property and services are subject to taxation by the State of Missouri under the provisions of Section 67.1775 R.S.Mo. and the rules and regulations of the Director of Revenue of Missouri issued pursuant thereto.

SECTION 2. Revenues received from the sales tax imposed herein shall be used for the purpose of establishing a Community Children's Services Fund to provide services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families, all as provided for by Section 210.861 R.S.Mo. (2005).

SECTION 3. There is hereby created a trust and agency fund to be held and administered by the County Accounting Officer for the Community Children's Services Fund established herein. All revenues collected from the sales tax authorized herein shall be deposited in this fund and shall be expended only upon authorization of the Community Children's Services Board.

SECTION 4. There is hereby created a Community Children's Services Board, pursuant to and with the powers set forth in Section 210.861 R.S.Mo. (2005). The Board shall consist of nine members, all of whom shall be residents of St. Louis County, Missouri. Members shall be appointed to three-year terms by the County Executive, subject to confirmation by the County Council; except, however, that three of the original members shall be appointed to two-year terms and three of the original members shall be appointed to one-year terms.

ADOPTED: DECEMBER 16, 2008

KATHLEEN KELLY BURKETT
CHAIR, COUNTY COUNCIL

APPROVED: DECEMBER 17, 2008

CHARLIE A. DOOLEY
COUNTY EXECUTIVE

ATTEST: JEANETTE O. HOOK
DEPUTY ADMINISTRATIVE DIRECTOR

APPROVED AS TO LEGAL FORM:

Patricia Redington
COUNTY COUNSELOR