



Finance Department
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To: Mayor and Council
Cc: Jimmy Liles, City Administrator
From: Jennifer Evans, Director of Finance
Date: April 20, 2021
Re: Participation in Tax Free Weekend

Participation in Missouri's Back to School Sales Tax Holiday was Action Plan #5 under the Sustainable Economy section of the City of Nixa's Strategic Plan. In order for the City to participate, we must enact an ordinance and provide that ordinance to the Department of Revenue not less than 45 days prior to the beginning date of the next sales tax holiday. This holiday is effective during a 3 day period beginning at 12:01 am on the first Friday in August and ending at midnight on the Sunday following. The sales tax exemption is limited to:

- **Clothing** – any article having a taxable value of \$100 or less
- **School supplies** – not to exceed \$50 per purchase
- **Computer software** – taxable value of \$350 or less
- **Personal computers** – not to exceed \$1,500
- **Computer peripheral devices** – not to exceed \$1,500
- **Graphing calculators** - not to exceed \$150

It is staff's recommendation to adopt an Ordinance to opt in to Missouri's Back To School Sales Tax Holiday in order to align with the City of Nixa's Strategic Plan.

2
3 **AN ORDINANCE OF THE COUNCIL OF THE CITY OF NIXA REPEALING**
4 **ORDINANCE NO. 1388 FOR THE PURPOSE OF OPTING IN TO THE SALES TAX**
5 **HOLDIAY ESTABLISHED BY SECTION 144.049 RSMO.**
6

7
8 **WHEREAS**, section 144.049 RSMo specifically exempts from state sales tax law
9 the retail sales of certain items during a three-day period beginning at 12:01 a.m. on the
10 first Friday in August and ending at midnight on the Sunday following; and
11

12 **WHEREAS**, section 144.049 RSMo authorizes the governing body of any
13 political subdivision to adopt an ordinance to prohibit the provisions of § 144.049 RSMo
14 from applying to the political subdivision’s sales tax; and
15

16 **WHEREAS**, the City, by Council’s adoption of and the Mayor’s approval of
17 Ordinance No. 1388, has elected to prohibit the provisions of § 144.049 RSMo from
18 applying to the City’s sales tax; and
19

20 **WHEREAS**, section 144.049 RSMo authorizes the City to allow the provisions of
21 said section to apply to the City’s sales tax by rescinding its prior Ordinance; and
22

23 **WHEREAS**, the City Council now desires include the City’s sales tax within the
24 operation of the sales tax holiday established by § 144.049 RSMo.
25

26 **NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF**
27 **NIXA, AS FOLLOWS, THAT:**
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29 **SECTION 1:** Ordinance No. 1388 is hereby repealed. The City’s local sales taxes
30 shall hereafter be included within the exemption from the state sales tax law established
31 by § 144.049 RSMo during the three-day period beginning at 12:01 a.m. on the first
32 Friday in August and ending at midnight on the Sunday following.
33

34 **SECTION 2:** The City Administrator, or designee, shall notify the Missouri
35 Department of Revenue of this action. Such notification shall occur as soon as
36 practicable but shall not occur later than 45 calendar days prior to the beginning date of
37 the sales tax holiday established by § 144.049 RSMo.
38

39 **SECTION 3:** This Ordinance shall be in full force and effect from and after its
40 final passage by the City Council and after its approval by the Mayor, subject to the
41 provisions of section 3.11(g) of the City Charter.
42

43 **ADOPTED BY THE COUNCIL OF THE CITY OF NIXA THIS 10TH DAY OF MAY 2021.**
44
45
46

47 ATTEST:

48

49 _____

50 CITY CLERK

PRESIDING OFFICER

51

52

53 **APPROVED BY THE MAYOR THIS _____ DAY OF _____ 2021.**

54

55

56 ATTEST:

57

58 _____

59 CITY CLERK

MAYOR

60

61

62 APPROVED AS TO FORM:

63

64 _____

65 CITY ATTORNEY