

BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE ALLOWING THE "SHOW ME GREEN SALES TAX HOLIDAY" TO APPLY TO THE LOCAL SALES TAXES OF THE [CITY/VILLAGE] OF _____ BETWEEN APRIL 19 AND APRIL 25, ____.

WHEREAS, Sec. 144.526, RSMo. Supp. 2008, establishes the "Show Me Green Sales Tax Holiday" to exempt retail purchases of certain qualifying appliances from state sales tax; and

WHEREAS, Sec. 144.526.4, RSMo. Supp. 2008 also provides that political subdivisions in the State may allow the Show Me Green Sales Tax Holiday to apply to local sales taxes by enacting an ordinance to do so; and

WHEREAS, the Show Me Green Sales Tax Holiday encourages the purchase of energy efficient appliances by exempting them from sales tax, thereby effectively reducing the consumer's cost for such appliances; and

WHEREAS, incentivizing consumer awareness of and investment in energy efficient appliances can reasonably be expected to reduce energy consumption across the state and have the added benefit of promoting retail sales activity in order to assist in overcoming the economic crises we all face; and

WHEREAS, the [*Board of Trustees/Board of Aldermen/City Council*] finds and believes that the [*Village's/City's*] participation in the Show Me Green Sales Tax Holiday by also exempting qualifying purchases from local sales taxes will enhance the incentive to consumers and further advance the laudable goals the Holiday is intended to accomplish as aforesaid;

NOW, THEREFORE, BE IT ORDAINED BY THE [*Board of Trustees/Board of Aldermen/City Council*] **OF THE** [*City/Village*] of _____ as follows:

Section 1.

For purposes of this Ordinance, the following terms shall mean:

- (1) "*Appliance*", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and
- (2) "*Energy star certified*", any appliance approved by both the United States Environmental Protection Agency and the United States

Department of Energy as eligible to display the energy star label, as amended from time to time.

Section 2.

By enacting this ordinance the [City/Village] of _____ hereby elects to allow the Show Me Green Sales Tax Holiday established by Sec. 144.526, RSMo. Supp. 2008, to apply to its local sales taxes so that there shall be exempted from local sales taxes all retail sales of any energy star certified new appliance, up to one thousand five hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April 19, ____ and ending at midnight on April 25, _____.

Section 3.

This ordinance shall not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. Such retailer shall offer a sales tax refund in lieu of the sales tax holiday.

Section 4.

The Clerk shall take any and all steps necessary to notify the Missouri Department of Revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday of the adoption of this Ordinance and the election to allow the Show Me Green Sales to Holiday to apply within the [Village/City].

Section 5.

This Ordinance shall be in full force and effect from and after its passage [and approval by the Mayor].

PASSED BY THE [BOARD OF TRUSTEES/BOARD OF ALDERMEN/CITY COUNCIL] FOR THE CITY OF _____, MISSOURI, THIS _____ DAY OF _____, _____.

Presiding Officer

Attest:

_____, [Village/City] Clerk

[APPROVED THIS _____ DAY OF _____, ____].

_____, Mayor

Attest:

_____, [Village/City] Clerk]