

ORDINANCE NO. 190101

Declaring the City of Kansas City, Missouri's intent to participate in the 2019 Show Me Green Sales Tax Holiday, exempting from city sales tax all retail sales of Energy Star certified new appliances during the sales tax holiday and directing the City Clerk to provide notice to the Missouri Department of Revenue of the City's participation in the sales tax holiday.

WHEREAS, the State of Missouri established a Missouri sales tax holiday in 2008 known as the Show Me Green Sales Tax Holiday; and

WHEREAS, Section 144.526 of the Revised Statutes of Missouri, as amended, provides that political subdivisions of the State of Missouri may participate in the sales tax holiday, which specifically exempts all retail sales of Energy Star certified new appliances from sales tax, 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; and

WHEREAS, it is the City's desire to participate in the Show Me Green Sales Tax Holiday and to allow the exemption to apply to local sales tax during the sales tax holiday; NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That the City declares its intent to participate in the 2019 Show Me Green Sales Tax Holiday.

Section 2. That for purposes of this ordinance, the definitions of certain terms specified in Section 144.526.2 of the Revised Statutes of Missouri, as amended, are hereby incorporated by reference.

Section 3. That 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, 2019, are specifically exempted from city sales tax.

Section 4. 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.

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Section 5. That the City Clerk is directed to provide a certified copy of this ordinance to the Missouri Department of Revenue as notice of the City's participation in the Show Me Green Sales Tax Holiday no later than March 2, 2019.

Approved as to form and legality:

Katherine Chandler
Assistant City Attorney