



CITY OF PORTAGEVILLE

APRIL 4, 2023 – GENERAL MUNICIPAL ELECTION

The Portageville Board of Aldermen would like to address citizens regarding Proposition No. 1 on the April 4, 2023 municipal election ballot. Proposition 1 asks voters “Shall the City of Portageville, Missouri, provide by ordinance for the appointment of a City Collector as provided by the Statutes of the State of Missouri.”

Currently, the City Collector is an elected position in the City of Portageville. A vote in favor of Proposition 1 would allow the Portageville Board of Aldermen and Mayor to appoint a City Collector instead of being elected.

The position of City Collector involves more than just collecting city taxes. A City Collector must provide excellent customer service while managing the computer programs and hardware with collection of water bills and taxes.

This position has become more technologically advanced and more complicated over time. The following is a list of some of the job duties performed by the City Collector:

- Create new accounts for all City of Portageville utility services and collect payments for those accounts
- Create, edit, distribute and collect tax bills for the City of Portageville
- Utilize programs such as Badger, United Systems, Clear Basin and Microsoft Office to perform daily functions
- Must be bondable
- Reconciliation of water deposit and collector checkbooks monthly

The City Collector must have advanced computer skills to perform the duties. If elected, it could take someone unfamiliar with the daily operations up to a year to be able to learn the position and the software required.

As an elected City Collector, there is no oversight to the position. That person doesn't report to anyone, and if that position chooses not to perform all of the duties for the City there is no oversight by the elected City Board. If that person chooses not to adhere to the attendance policy, there is no discipline or oversight that can be done. The Board of Aldermen can only set the salary of the position which can not be changed during the term, which for the City of Portageville City Collector is four years.

No one filed to run for the office of City Collector in the April 4, 2023 Municipal Election. Michele Crawford, our current City Collector, will retire from the position she has held for many years on April 30, 2023. A yes vote will allow our Board of Aldermen to appoint a qualified individual to the position and he/she will have to abide to the same rules and regulations as any other City of Portageville employee.

PORTAGEVILLE LOCAL USE TAX

QUESTION 1
on the
APRIL 4, 2023
Municipal Election
Ballot will ask
Portageville
voters to
decide on imposing
a local use tax.

The purpose of the proposal is to assess the same tax rate on out-of-state purchases as local purchases.

- If you already pay local sales tax on a purchase, you will NOT pay a Use Tax on the same purchase.

- The local Use Tax rate is the same amount as the sales tax rate.

- A local Use Tax ensures out-of-state purchases are taxed at the same rate as purchases from your local business.

- A local Use Tax produces local funds for community services.

- Funds generated will help pay for public safety, roads, sidewalks, equipment, etc.

KNOW THE FACTS!

Funds Community Services • Generates Local Revenue
NOT A Double Tax!

What is a local Use Tax?

A Use Tax is a tax on the purchase of goods by Missouri residents from out-of-state vendors. Products exempt from the sales tax would be exempt from the Use Tax.

I already pay sales tax. Is this the same thing?

No. The sales tax applies to purchases made at local retailers within Missouri, while the Use Tax applies to purchases made from out-of-state vendors. Purchases cannot fall into both groups and cannot be taxed twice.

How can a Use Tax benefit my community?

As internet purchases increase, local revenues decrease. Funds generated from the Use Tax can be used to pay for vital municipal services including: public safety, additional sidewalks, main street revitalization, etc.

What is the rate of the Use Tax?

The local Use Tax rate is the same rate as the local sales tax rate. If the local Sales Tax is reduced or raised by voter approval, the local Use Tax shall also be reduced or raised by the same action.

Question 1 Ballot Language:

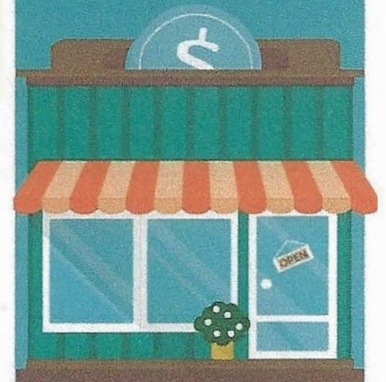
Shall the City of Portageville impose a local use tax at the same rate as the total local sales tax rate, currently 2.250 provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax shall also be reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

Learn more at: www.cityofportageville.com

301 E Main Street – Portageville, MO 63873

573-379-5789 | pvillecityclerk@sbcglobal.net

This fact sheet was prepared by the Missouri Municipal League and the Municipal League of Metro St. Louis solely to educate and inform about Proposition U.



FAQ: Local Use Tax

by MML Staff

The following list of Frequently Asked Questions was developed by members of the Missouri Municipal League Staff and published in their magazine theReview in November/December 2021. We hope that the following information will help you make an informed decision when voting on Question 1 during the Portageville Municipal Election on April 4, 2023.

What is a use tax?

A use tax is a tax on the purchase of goods by Missouri residents from out-of-state vendors. Products exempt from the sales tax would be exempt from the use tax.

What is the rate of the local use Tax?

The local use tax rate is the same rate as the total local sales tax rate. If the local sales tax is reduced or raised by voter approval, the local use tax shall also be reduced or raised by the same action.

When must the local use be passed?

There is no deadline for the passage of the local use tax. However, cities that did not receive voter approval for continuation of the local sales tax on motor vehicles, trailers and outboard motors will lose this revenue November of 2022 unless the city passes a local use tax.

Is the Missouri Department of Revenue currently collecting the local use tax and holding those funds for cities?

The local use tax is only imposed upon voter approval. The Missouri Department of Revenue (MoDOR) will not collect a local use tax until citizen's approval of the tax locally. Additionally, MoDOR is not holding any fund for cities to be turned over upon passage of the use tax. The City will not collect any use tax funds until voters pass it.

What if the city's voters turn down the use tax?

If the voters of the city do not authorize a local sales tax, the legislative body of the city may submit the sales tax proposal again at a later election. There is no limitation as to how many times the local sales tax proposal may be submitted to the electorate.

When does a city use tax ordinance take effect?

If the city voters approve the local use tax, then the tax becomes effective on the first day of the calendar quarter which begins at least forty-five days after the Missouri Director of Revenue receives notice of adoption of the local use tax.

How is the tax collected?

The online or catalog vendor will collect the local use tax, along with the state use tax, and remit both to the Missouri Department of Revenue (MoDOR).

What does the state charge for the collection of the city use tax and how is the city tax accounted for?

The director of revenue is required to deposit all city use taxes collected in a special City Use Tax Trust Fund, less 1% for the cost of collection. The 1% deducted, less the cost of premiums on surety bonds, is deposited in the State General Revenue Fund. The director of revenue of the state is to keep an accurate record of the amount of money collected from each city.

How much will my city receive from a local use tax?

It is difficult to accurately estimate the prospective revenue from a local use tax. A rough estimate of prior gross sales recorded as a use tax transaction per city can be found at <https://dor.mo.gov/public-reports/#pubtax>.

What changes did the legislature make in the 2021 "Wayfair" legislation (SB 153)?

The major modifications the legislature made to Missouri's use tax law was to require all online and catalog vendors to collect and remit the local and state use tax, including those vendors that do not have a physical presence in the state. Also, online vendors who facilitate transaction for a third-party vendor must collect and remit local and state use taxes on those facilitated transactions. Essentially, the new law makes the collection and remittance of the use tax similar to the way the sales tax is collected and remitted to the Missouri Department of Revenue.

CITY OF PORTAGEVILLE, MISSOURI

RECREATIONAL MARIJUANA TAX

APRIL 4, 2023 – GENERAL MUNICIPAL ELECTION

QUICK FACTS:

- November 2022, Missouri voters approved a constitutional amendment allowing sales of recreational (adult-use) marijuana at licensed facilities. Licensed facilities began selling recreational marijuana as early as February 6, 2023.
- A 3% city sales tax on recreational marijuana purchases in Portageville will be on the April 4, 2023 Portageville General Municipal Election ballot. If approved, the tax would only apply to recreational marijuana. The city sales tax rate remains the same on all other purchases.

FREQUENTLY ASKED QUESTIONS:

What is recreational (adult-use) marijuana?

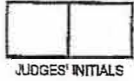
In November 2022, Missouri voters passed a constitutional amendment allowing the sale and use of marijuana for personal use for those ages 21 and over. The State will charge a 6% tax on legal purchases of recreational marijuana. In addition, cities and counties have the option to charge a sales tax up to 3% with voter approval.

What's on the ballot?

*On April 4, 2023, Portageville voters will decide if recreational (adult-use) marijuana sold in Portageville should be charged a 3% sales tax. **Ballot question:** "Shall the City of Portageville, Missouri, impose a sales tax of three percent (3%) on all retail sales of adult use marijuana sold in the City of Portageville, Missouri."*

Would the 3% tax apply to marijuana purchased for medical use?

No. If approved, the additional 3% sales tax would only apply to marijuana purchased for recreational use. Adults over the age of 21 with a medical marijuana ID card or caregiver ID card can purchase marijuana for medical use, which would not be subject to the additional 3% sales tax.



OFFICIAL BALLOT
 GENERAL MUNICIPAL ELECTION
 NEW MADRID COUNTY, MISSOURI
 TUESDAY, APRIL 4, 2023

24

INSTRUCTIONS TO VOTERS

- Use only blue or black ink.
- Fill in the target next to your choice like this:
- Write-in:** To vote for a valid write-in candidate, write the person's name on the line provided and darken the target.
- If you are in favor of any question submitted on this ballot, darken the target to the left of the word "YES".
- If you are opposed to any question submitted on this ballot, darken the target to the left of the word "NO".
- If you make a mistake return your ballot to receive a new ballot.

COUNTY OF NEW MADRID

QUESTION

Shall New Madrid County continue the sales tax imposed rate of one half of one percent for the purpose of funding improvements to transportation infrastructure?

Continuing the sales tax will maintain the current 50% reduction in Road & Bridge property tax rate.

- YES
- NO

PORTAGEVILLE SCHOOL DISTRICT

**FOR BOARD MEMBER
THREE YEAR TERM**

Vote For THREE

- PATTY JOHNSON
- MARK MOODY
- MATT BRASHER
- CHAD BRADLEY

WRITE IN

WRITE IN

WRITE IN

CITY OF PORTAGEVILLE

**FOR MAYOR
TWO YEAR TERM**

Vote For ONE

- VINCE BERRY
- RODI WALKER
-

WRITE IN

**FOR COLLECTOR
FOUR YEAR TERM**

Vote For ONE

WRITE IN

**FOR ALDERMAN
WARD 1
TWO YEAR TERM**

Vote For ONE

- KRISTINE ADAMS
- LYNN DOERING
-

WRITE IN _____

QUESTION 1

Shall the City of Portageville, Missouri, impose a sales tax of three percent (3%) on all retail sales of adult use marijuana sold in the City of Portageville, Missouri?

- YES
- NO

QUESTION

Shall the City of Portageville impose a local use tax at the same rate as the total local sales tax rate, currently 2.250% provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax shall also be reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

- YES
- NO

PROPOSITION NO. 1:

Shall the Board of Aldermen of the City of Portageville, Missouri, provide by ordinance for the appointment of a City Collector as provided for by the Statutes of the State of Missouri.

- YES
- NO



**OFFICIAL BALLOT
GENERAL MUNICIPAL ELECTION
NEW MADRID COUNTY, MISSOURI
TUESDAY, APRIL 4, 2023**

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- YES
 NO

PORTAGEVILLE SCHOOL DISTRICT

**FOR BOARD MEMBER
THREE YEAR TERM**

Vote For THREE

- PATTY JOHNSON
 MARK MOODY
 MATT BRASHER
 CHAD BRADLEY

WRITE IN

WRITE IN

WRITE IN

CITY OF PORTAGEVILLE

**FOR MAYOR
TWO YEAR TERM**

Vote For ONE

- VINCE BERRY
 RODI WALKER

WRITE IN

**FOR COLLECTOR
FOUR YEAR TERM**

Vote For ONE

WRITE IN

**FOR ALDERMAN
WARD 2
TWO YEAR TERM**

Vote For ONE

- JAMES CHRISTOPHER
HOLLINGSHEAD

WRITE IN _____

QUESTION 1

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- YES
 NO

QUESTION

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- YES
 NO

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Shall the Board of Aldermen of the City of Portageville, Missouri, provide by ordinance for the appointment of a City Collector as provided for by the Statutes of the State of Missouri.

- YES
 NO