

CHAPTER 9A.**FINANCE AND TAXATION**

§ 9A-1. Sales tax.

Section 9A-1. SALES TAX

Pursuant to the authority granted by and subject to the provisions of House Committee Substitute for House Bill 243, passed by the 75th General Assembly of the state, a tax for general revenue purposes is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in section 144.010 to 144.510 of the Revised Statutes of Missouri, and the rules and regulations of the director of revenue issued pursuant thereto. The rate of the tax shall be one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the city, if the property and services are subject to taxation by the state under the provisions of sections 144.010 to 144.510 of the Revised Statutes of Missouri. The tax shall become effective as provided in subsection 4 of section 2 of House Committee Substitute for House Bill 243, and shall be collected as provided in House Committee Substitute for House Bill No. 243. (Ord. No. 303.)