



Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

SCHEDULED

MEETING ATTACHMENTS (ID # 5104)

Meeting: 09/09/19 08:55 AM

Department: County Clerk

Category: Meeting Items

Prepared By: Paula Brumfield

Initiator: Paula Brumfield

Sponsors:

DOC ID: 5104

Meeting Attachments

ATTACHMENTS:

- E911 Resolution (PDF)
- Amended E911 Resolution (PDF)
- E911 Prepaid Cell Phone Tax Resolution Fully Executed (PDF)
- Corrected Prepaid Cell Phone Tax Resolution Fully Executed (PDF)

**Resolution Christian County Commission to Opt In to
the 3% Prepaid Cell Phone Tax per 190.460.7 RSMo**

I. Recitals and Purpose

Whereas, the General Assembly in 2018 duly passed HB 1456 and the Governor has duly signed this legislation, and

Whereas, this legislation per section 190.460 RSMo imposed a new statewide 3% tax on prepaid cell phones and plans, and

Whereas, this legislation permitted counties to opt out of both the tax imposed at retail and the right of a county 911 center to receive any of these funds back per 190.460.6 RSMo, and

Whereas, Department of Revenue issued an informal opinion that if a 911 Center or County were to opt in for the 3% tax such County/911 center would lose its 190.335 RSMo revenue on all retail items, and

Whereas, although this was an informal opinion, if valid the consequences to the sources of funding for the Christian County 911 Center would have been devastating, and

Whereas, therefore out of an abundance of caution the Christian County Commission voted to opt out of the statewide 3% tax on prepaid cell phones and plans per 190.460.6 RSMo, and

Whereas, in 2019 the General Assembly passed SB 291 and the Governor signed it, which in section 190.460.3 RSMo removed the ambiguity created by the Department of Revenue's informal opinion, and

Whereas, the Commission understands that this legislation appears to establish a deadline of November 15, 2019 within which to "opt back in" to the 3% tax on prepaid cellphones and plans per 190.460.7 RSMo, and

Wherefore, the Commission has approved the following action on behalf of Christian County.

II. Action Taken to Opt Out of the 3% Tax on Prepaid Cell Phone Plans

On Monday, September_, 2019 the Christian County Commission met. At that meeting a motion was made and a roll call vote was taken on the question of whether to opt back into the 3% tax on prepaid cell phones and plans, and its resultant revenues per 190.240.7 RSMo. The Commission by the requisite two-thirds margin voted to so opt back into this tax and its resultant revenues. The Presiding Commissioner below hereby verifies that this action took place on September_, 2019 and that a copy of this Resolution has been forwarded to appropriate officials in the Departments of Revenue and Public Safety and the Missouri 911 Services Board. The Presiding Commissioner hereby further verifies that the roll call vote as reflected in the official minutes shows that the vote passed by the requisite TWO THIRDS margin as required by 190.460.7 RSMo.

III. Execution

Ralph Phillips: Printed Name of Presiding Commissioner

Signature of Presiding Commissioner

September 2019
Date

Witness (County Clerk)

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and affixed their seals this ___ day of _____, 2019 at Christian County, Missouri.

DATED: _____
Ralph Phillips, Presiding Commissioner

DATED: _____
Hosea Bilyeu, Western Commissioner

DATED: _____
Mike Robertson, Eastern Commissioner

Attested By:

Kay Brown, Christian County Clerk

Auditor Certification:

I certify that the expenditure contemplated by this document is within the purpose of the appropriation to which it is to be charged and that there is an unencumbered balance of anticipated revenue appropriated for payment of same.

Amy Dent, Christian County Auditor

APPROVED AS TO FORM:

John W. Housley, Attorney at Law
901 St. Louis Street 20th Floor
Springfield, MO 65806
Phone: 417-866-7777
Fax: 417-866-1752

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Whereas, although this informal opinion lacked a certain credibility, if valid the consequences to the Christian County 911 Center would have been devastating, and

Whereas, therefore out of an abundance of caution the Christian County Commission exercised its rights to opt out of the statewide 3% tax on prepaid cell phones and plans per 190.460.6 RSMo, and

Whereas, in 2019 the General Assembly passed SB 291 which in section 190.460.3 RSMo removed the ambiguity created by the Department of Revenue's informal opinion

Whereas, the Commission understands that this legislation appears to establish a deadline of November 15, 2019 within which to "opt back in" per 190.460.7 RSMo, and

Wherefore, the Commission has taken nonetheless the following action on behalf of the citizens of Christian County.

II. Action Taken to Opt In to the 3% Tax on Prepaid Cell Phone Plans

On Monday, September__, 2019 the Christian County Commission met. At that meeting there was a roll call vote on whether or not to opt back into the 3% cell phone tax and its resultant revenues per 190.240.7 RSMo. The Commission by the requisite two-thirds margin voted to so opt back into this tax and its resultant revenues. The Presiding Commissioner below hereby verifies that this action took place on September__, 2019 and that a copy of this Resolution has been forwarded to appropriate officials in the Departments of Revenue and Public Safety and the Missouri 911 Services Board. The Presiding Commissioner hereby further verifies that the roll call vote as reflected in the official minutes shows that the vote passed by the requisite TWO THIRDS margin as required by 190.460.7 RSMo.

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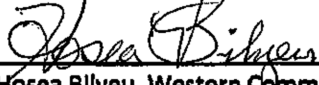
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IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and affixed their seals this 12th day of September, 2019 at Christian County, Missouri.

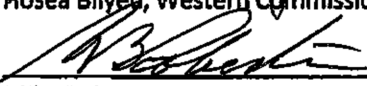
DATED: 9/25/19


Ralph Phillips, Presiding Commissioner

DATED: 9-23-19


Hosea Bilyeu, Western Commissioner

DATED: 09.24.2019


Mike Robertson, Eastern Commissioner

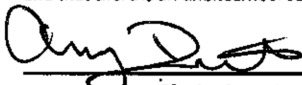
Attested By:


Kay Brown, Christian County Clerk

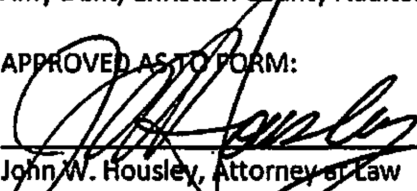


Auditor Certification:

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Amy Dent, Christian County Auditor

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Wherefore, the Commission has taken nonetheless the following action on behalf of the citizens of Christian County.

II. Action Taken to Opt In to the 3% Tax on Prepaid Cell Phone Plans

On Monday, September 9, 2019 the Christian County Commission met. At that meeting there was a roll call vote on whether or not to opt back into the 3% cell phone tax and its resultant revenues per 190.240.7 RSMo. The Commission by the requisite two-thirds margin voted to so opt back into this tax and its resultant revenues. The Presiding Commissioner below hereby verifies that this action took place on September 9, 2019 and that a copy of this Resolution has been forwarded to appropriate officials in the Departments of Revenue and Public Safety and the Missouri 911 Services Board. The Presiding Commissioner hereby further verifies that the roll call vote as reflected in the official minutes shows that the vote passed by the requisite TWO THIRDS margin as required by 190.460.7 RSMo.

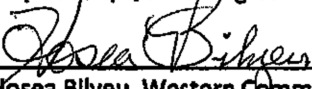
IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and affixed their seals this 9th day of September, 2019 at Christian County, Missouri.

DATED: 9/25/19



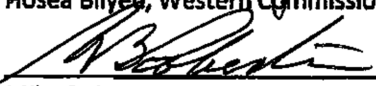
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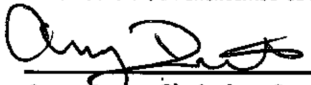


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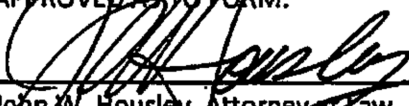
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