

**ORDER
of the
CHRISTIAN COUNTY COMMISSION**

DATE ISSUED: August 26, 2025

**SUBJECT: Imposition of One and One-Half Percent (1.50%)
Local Use Tax**

WHEREAS, the Christian County Commission on this 26th day of August 2025, at a meeting duly called, noticed, and held, considers the matter of the imposition of a use tax of one and one-half percent (1.50%) subject to voter approval; and

WHEREAS, pursuant to the Revised Statutes of the State of Missouri ("RSMo"), Section 144.757, Christian County is authorized to impose a local use tax at a rate equal to the rate of the local sales tax as currently in effect in Christian County of One and one-half percent (1.50%) on all retail sales subject to taxation pursuant to the provisions of Sections 144.600 through 144.761 RSMo.; and

WHEREAS, the electors of the County have previously approved, and the Christian County Commission has imposed, a total local sales tax, as defined in §32.085 RSMo., at the rate of 1.50%;

WHEREAS, sales tax on purchases of tangible personal property made from out-of-state sellers by in-state buyers, also known as a "use tax," is not currently collected;

WHEREAS, the Christian County Commission believes it is vital to the County to utilize those use tax funds heretofore received and continue to receive them by imposition of a use tax; and

WHEREAS, the proposed county use tax cannot become effective until being submitted to the qualified voters of Christian County, Missouri, and approved by majority of the qualified voters voting thereon.

NOW, THEREFORE, on this 26th day of August, 2025, on motion duly made and seconded, the question was called on whether a proposition be submitted to the qualified voters of Christian County at a Special Election on November 4, 2025 regarding Christian County imposing a local use tax of one and one-half percent (1.50%) pursuant to Section 144.757 RSMo., at the same rate as the local sales tax rate, and Commissioner Jackson voted "Yes", Commissioner Williams voted "Yes", and Presiding Commissioner Morris voted "Yes". Therefore, in accordance with said motion,

IT IS HEREBY ORDERED that pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761, RSMo., a local use tax at a rate equal to the local sales tax rate currently in effect in Christian County of one and one-

half percent (1.50%) for general revenue purposes, is imposed for the privilege of storing, using or consuming within Christian County any article of tangible personal property. This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside the State until the transportation of the article has finally come to rest within this County or until the article has been co-mingled with the general mass of property in this County.

IT IS FURTHER ORDERED, this proposition shall be submitted to the qualified voters of Christian County, Missouri, at a Special Election to be called and held on the 4th day of November, 2025, which election shall seek authorization to impose a local use tax, pursuant to the provisions of Section 144.757, RSMo. at the rate of one and one-half percent (1.50%)(the local sales tax amount for Christian County);

IT IS FURTHER ORDERED, the County Clerk shall proceed to place the proposition on the ballot at said election which ballot shall be in substantially the following form:

.....
OFFICIAL BALLOT

Election – Tuesday, November 4, 2025

PROPOSITION "A"

IN AN ATTEMPT TO ELIMINATE THE UN-FAIR ADVANTAGE ENJOYED BY OUT-OF-STATE VENDORS OVER LOCAL VENDORS, SHALL THE COUNTY OF CHRISTIAN IMPOSE A LOCAL USE TAX AT THE SAME RATE AS THE LOCAL SALES TAX RATE, PROVIDED THAT IF THE LOCAL SALES TAX RATE IS REDUCED OR RAISED BY VOTER APPROVAL, THE LOCAL USE TAX RATE SHALL ALSO BE REDUCED OR RAISED BY THE SAME ACTION?

_____Yes

_____No

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No."

IT IS FURTHER ORDERED, the local use tax and this Order shall not be effective unless approved by the qualified voters of Christian County, Missouri in accordance with Section 144.757, RSMo.

IT IS FURTHER ORDERED, that if a majority of the qualified voters of Christian County, Missouri approve the imposition of a use tax as provided in this Order, then the use tax shall be effective on the first day of the first calendar quarter after the Director of Revenue of the State of Missouri receives notice of adoption of the tax.

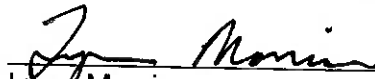
IT IS FURTHER ORDERED, that within ten (10) days after approval by the qualified voters of Christian County, Missouri, of the use tax hereinabove described, the County Clerk is hereby authorized and directed to forward to the Director of Revenue of the State of Missouri by United States Registered Mail or Certified Mail, a certified copy of this Order together with the certifications of the election returns and any other necessary documentation to implement the use tax.

IT IS FURTHER ORDERED, if a local use tax is approved by voters, in accordance with RSMo.144.757, all revenue received by the County shall be deposited in the County's "General Revenue" fund, and all expenditures from such funds shall be for the purposes authorized by law.

IT IS FURTHER ORDERED, that this Order shall be effective upon passage by the Christian County Commission, and a copy of this Order shall be filed in the Office of the Clerk before 5:00 p.m. this date.

Done this 26th day of August 2025, at 2 o'clock, p. m.

CHRISTIAN COUNTY COMMISSION


Lynn Morris
Presiding Commissioner

☒ YES


Bradley Jackson
Eastern Commissioner

☒ YES


Johnny Williams
Western Commissioner

☒ YES

8-26-25
DATED

8-26-2025
DATED

8-26-25
DATED

ATTEST:


Paula Brumfield
Christian County Clerk

