

SUBSTITUTE BILL NO. 2 FOR BILL NO. 32, 2026

ORDINANCE NO. _____, 2026

Introduced by Councilmembers Bangert, Webb,
Clancy, Archer and Harder

AN ORDINANCE

CALLING AND PROVIDING FOR THE HOLDING OF AN ELECTION IN ST. LOUIS COUNTY ON THE AUGUST 4, 2026, PRIMARY ELECTION, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS OF ST. LOUIS COUNTY A PROPOSITION TO IMPOSE A LOCAL USE TAX ON OUT-OF-STATE PURCHASES AT A RATE EQUAL TO THE RATE OF THE LOCAL SALES TAXES IN EFFECT IN ST. LOUIS COUNTY.

BE IT ORDAINED BY THE COUNTY COUNCIL OF ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1. An election shall be and the same is hereby called and ordered to be held in St. Louis County on the August 4, 2026, Primary Election, for the purpose of submitting to the qualified voters of St. Louis County for adoption or rejection a proposition to impose a local use tax on out-of-state purchases at a rate equal to the rate of the total local sales taxes in effect in St. Louis County.

SECTION 2. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo., a use tax for general revenue purposes is imposed for the privilege of storing, using, or consuming within St. Louis 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 this state until the transportation of the article has finally come to rest within St. Louis County or until the article has become commingled with the general mass of property of St. Louis County.

SECTION 3. The rate of tax shall be equal to the total local sales tax in effect. If any St. Louis County sales tax is repealed or the rate thereof is reduced or raised by voter approval, the St. Louis County use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the St. Louis County sales tax.

SECTION 4. The St. Louis County use tax will be distributed pursuant to the authority granted by, and subject to, the provisions of Section 144.759 RSMo.

SECTION 5. The following question is hereby submitted to the qualified voters of St. Louis County and shall be voted upon at an election to be held as hereinbefore provided. The question shall be in substantially the following form:

PROPOSITION U

Shall St. Louis County impose a local use tax at the same rate as the total 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

SECTION 6. Upon enactment of this ordinance, the Administrative Director shall certify the enactment of this ordinance to the Board of Election Commissioners of St. Louis County.

ADOPTED: _____



CHAIR, COUNTY COUNCIL

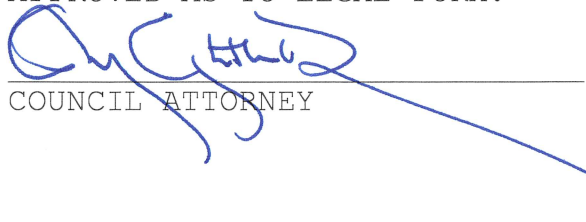
APPROVED: _____



COUNTY EXECUTIVE

ATTEST: _____
ADMINISTRATIVE DIRECTOR

APPROVED AS TO LEGAL FORM:



COUNCIL ATTORNEY