



**NOTICE OF EXISTENCE OF USE TAX; USE TAX RATE;
APPLICABILITY; AND RATE MODIFICATION REQUIREMENT**

as required by CCS for HCS for SS for SCS for SB Nos. 153 & 97

The City of University City previously adopted and has in force a use tax. The use tax rate for the City of University City is currently 1.5% percent which is equal to the total local sales tax. The use tax applies to and impacts certain purchases from out-of-state vendors. A use tax is the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain taxable business transactions.

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 If any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the local sales tax.

Pursuant to Section 144.761 RSMo, a petition, signed by at least fifteen percent of the registered voters of University City voting in the last gubernatorial election, may be submitted to the City Council of University City, Missouri, calling for an election to repeal the local use tax, in which case the City Council shall submit to the voters of University City a proposal to repeal the local use tax.

Notice is hereby given that the City of University City, Missouri is authorized to impose a local use tax at the same rate as the local sales tax and therefore certain purchases from out-of-state vendors will be subject to the expansion of the use tax as provided by the state law. On June 30, 2021, Governor Parsons signed into law SB 153 & SB 97, that certain purchases from out-of-state vendors will become subject to an expansion of the use tax as provided by state law.

I, LaRette Reese, City Clerk for the City of University City, Missouri, do hereby certify that the foregoing is, to the best of my knowledge and belief, correct.

Dated this 15th day of October, 2021.