

ORDINANCE NO. 8918

AN ORDINANCE OF THE CITY OF MARSHALL, MISSOURI, SUBMITTING TO THE QUALIFIED VOTERS OF THE CITY A PROPOSAL TO IMPOSE A ONE-HALF OF ONE PERCENT (½%) LOCAL SALES TAX FOR TRANSPORTATION PURPOSES FOR A LIMITED THREE-YEAR PERIOD; RESTRICTING THE USE OF TAX REVENUES TO SPECIFIED PURPOSES; PRESCRIBING BALLOT LANGUAGE; AND PROVIDING FOR COLLECTION AND EFFECTIVE DATE.

WHEREAS, the City Council of the City of Marshall, Missouri ("City"), finds that the construction, reconstruction, repair, and maintenance of City streets, roads, and sidewalks are necessary to protect public safety and preserve essential infrastructure; and

WHEREAS, Sections 94.700-755, RSMo, authorize cities to impose a local sales tax for transportation purposes upon approval by the voters; and

WHEREAS, the City Council recognizes that a dedicated source of funds for transportation infrastructure is necessary and that, like Section 94.725 that clearly creates a City Transportation Sales Tax Trust Fund, a state-administered but municipally-owned revenue protection mechanism, the City should also create a separate fund that ensures that any transportation sales tax collections distributed to the City from the Transportation Sales Tax Trust Fund are segregated from other municipal funds in accordance with strict fiduciary obligations that limit fund usage to enumerated transportation purposes; and

WHEREAS, the City Council desires to submit to the voters a proposal to impose a one-half of one percent (½%) sales tax for transportation purposes, strictly limited in duration and use as set forth herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MISSOURI, AS FOLLOWS:

Section 1. Election Ordered

An election is hereby ordered to submit to the qualified voters of the City of Marshall, Missouri, the question of imposing a one-half of one percent (½%) local sales tax for transportation purposes pursuant to Sections 94.700–755, RSMo.

Section 2. Ballot Language

The ballot shall substantially read as follows:

Shall the City of Marshall, Missouri, impose a sales tax of one-half of one percent (½%) for transportation purposes, limited to a three-year period, for the construction, reconstruction, repair, and maintenance of streets, roads, and sidewalks?

YES

NO

Instruction to voters: 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".

Section 3. Restricted Use of Tax Revenues

If approved by voters in the April 7, 2026 election, there is hereby imposed a one-half of one percent ($\frac{1}{2}\%$) Transportation Sales Tax used exclusively for transportation purposes and separately accounted for as follows:

(a) Sole and Exclusive Use. All revenues generated by the sales tax authorized by this Ordinance shall be used solely and exclusively for the following transportation purposes:

- Construction, reconstruction, repair, and maintenance of City streets, roads, and sidewalks; and
- Engineering, design, inspection, and construction costs directly related to the foregoing improvements.

(b) Separate Accounting. All revenues shall be deposited into a separate special revenue Street Fund and accounted for independently of the City's General Fund.

Section 4. Duration of Tax

The sales tax authorized by this Ordinance shall be imposed for a fixed term of three (3) years beginning on the effective date established under Section 6 of this Ordinance and shall automatically expire without further action at the end of the three-year period.

Section 5. Collection

The sales tax shall be collected by the Missouri Department of Revenue in the same manner and at the same time as other local sales taxes and distributed to the City as provided by law.


Section 6. Effective Date

If approved by the voters, the sales tax shall become effective on the first day of the second calendar quarter following certification of the election results, or as otherwise provided by Missouri law.

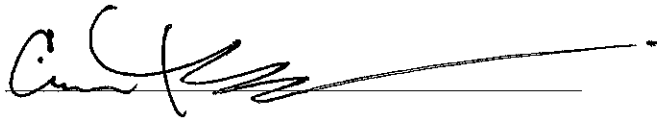
Section 7. Severability

If any provision of this Ordinance is held invalid, such invalidity shall not affect the remaining provisions of this Ordinance.

PASSED AND APPROVED by the City Council of the City of Marshall, Missouri, this 6th day of Jan., 2026.

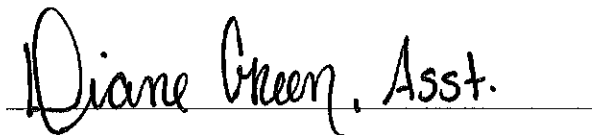

President

APPROVED by the Mayor this day of , 2026.



Mayor

FILED this 6th day of Jan., 2026.



City Clerk