

**A RESOLUTION OF THE EUCLID SOUTH COMMUNITY IMPROVEMENT DISTRICT OPTING OUT OF THE BACK-TO-SCHOOL SALES TAX HOLIDAY; ELECTING TO NOT PARTICIPATE IN THE SHOW-ME GREEN SALES TAX HOLIDAY; AND SETTING DISTRICT POLICY REGARDING SALES TAX HOLIDAYS IN GENERAL**

WHEREAS, following receipt of a proper petition submitted to the City of St. Louis, Missouri (the "City") pursuant to the Community Improvement District Act, Sections 67.1401 through 67.1571 of the Revised Statutes of Missouri, as amended, and conclusion of a duly noticed public hearing, The Euclid South Community Improvement District (the "District") was formed by the Board of Alderman of the City by Ordinance as a political subdivision; and

WHEREAS, pursuant to Resolution 2014-03, subject to voter approval, the Board of Directors of the District (the "Board") approved the imposition of a one percent (1%) sales and use tax on all retail sales within the District which are subject to taxation under the provisions of Sections 144.010 to 144.525 of the Revised Statutes of Missouri, as amended, with certain exceptions set forth in the CID Act (the "CID Sales Tax"); and

WHEREAS, pursuant to Section 144.049, RSMo., during a three-day period beginning on the first Friday in August and ending at midnight on the Sunday following all retail sales of any article of clothing, personal computers, and school supplies are exempt from state and local sales tax (the "Back-to-School Sales Tax Holiday"); and

WHEREAS, pursuant to Section 144.049.6, RSMo., any political subdivision may opt-out of the Back-to-School Sales Tax Holiday by adopting an ordinance or order; and

WHEREAS, pursuant to Section 144.525.3, RSMo., during a seven-day period beginning at 12:01 a.m. on April 19<sup>th</sup> and ending April 25<sup>th</sup> of each year after January 1, 2009, all retail sales of any energy star certified new appliance are exempted from state sales tax (the "Show-me Green Sales Tax Holiday"); and

WHEREAS, pursuant to Section 144.525.4, RSMo., a political subdivision may opt-in to the Show-me Green Sales Tax Holiday by adopting an ordinance; and

WHEREAS, the Missouri Department of Revenue must receive notice of the District's decision to opt-out of the Back-to-School Sales Tax Holiday or opt in to the Show-me Green Sales Tax Holiday at least forty-five (45) days prior to first day such sales tax holiday becomes effective; and

WHEREAS, the Board desires to opt out of the Back-to-School Sales Tax Holiday, officially opt out of the Show-me Green Sales Tax Holiday, and set a District policy with respect to future sales tax holidays; and

WHEREAS, at a duly noticed meeting of the Board, at which was present a quorum of the Directors, the Board took the action further described herein.

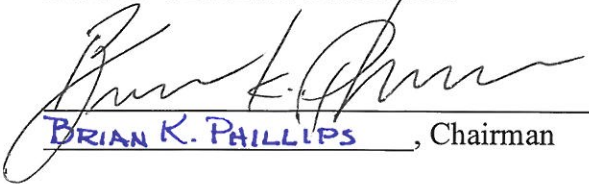
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF EUCLID SOUTH COMMUNITY IMPROVEMENT DISTRICT, AS FOLLOWS:**

1. Pursuant to Section 144.049.6, RSMo., the Board hereby elects not to participate in the Back-to-School Sales Tax Holiday and hereby prohibits future annual sales tax holidays from applying to the CID Sales Tax. The Chairman is hereby authorized to take any and all steps necessary to inform the Missouri Department of Revenue of the District's decision to not participate in the Back-to-School Sales Tax Holiday at least forty-five (45) calendar days prior to the next applicable Back-to-School Sales Tax Holiday.
2. The Board hereby elects not to participate in the Show-me Green Sales Tax Holiday and hereby prohibits future annual sales tax holidays from applying to the CID Sales Tax. In the event that the Missouri General Assembly amends section 144.525, RSMo., to provide that a political subdivision must opt-out of the Show-me Green Sales Tax Holiday, the Chairman is hereby authorized to take any and all steps necessary to inform the Missouri Department of Revenue or other state or local government agency as proscribed by statute of the District's decision to not participate in the Show-me Green Sales Tax Holiday.
3. The Board hereby adopts a policy that the District shall opt-out of any non-mandatory sales tax holidays created by the Missouri General Assembly. The Chairman is hereby authorized to take any and all steps necessary under the applicable statute to inform the Missouri Department of Revenue or any other state or local agency of the District's decision not to participate in said sales tax holiday.
4. The sections, paragraphs, sentences, clauses and phrases of this Resolution shall be severable. In the event that any such section, paragraph, sentence, clause or phrase of this Resolution is found by a court of competent jurisdiction to be invalid, the remaining portions of this Resolution are valid, unless the court finds the valid portions of the Resolution are so essential to and inseparably connected with and dependent upon the void portion that it cannot be presumed that the Board has enacted the valid portions without the void ones, or unless the court finds that the valid portions, standing alone, are incomplete and are incapable of being executed in accordance with the legislative intent.
5. This Resolution shall be in full force and effect from and after its adoption as provided by law.


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ADOPTED this 18th day of July, 2014.

**EUCLID SOUTH COMMUNITY  
IMPROVEMENT DISTRICT**

  
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BRIAN K. PHILLIPS, Chairman

ATTEST:

  
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SAMUEL T. KOPLAK, Secretary