

ORDER AND ORDINANCE OF THE  
COUNTY COMMISSION OF ANDREW COUNTY, MISSOURI

WHEREAS, § 190.335.1, RSMo. authorizes the County Commission of a county to impose a county sales tax for the provision of central dispatching of fire protection, including law enforcement agencies, emergency ambulance service or any other emergency services, including emergency telephone services and which may also include the purchase and maintenance of communications and emergency equipment, including the operational costs associated therewith (“Emergency Services”);

WHEREAS, § 190.335.4, RSMo. provides that the sales tax may be imposed on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax, if such property and services are subject to taxation by the State of Missouri under the provisions of §§ 144.010 to 144.525, RSMo.;

WHEREAS, § 190.335.2, RSMo. authorizes the County Commission to submit to the voters of the county, at a public election, a proposal to authorize the County Commission to impose a tax under this section;

WHEREAS, in the event a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance shall be in effect as provided herein, and any tax imposed pursuant to §190.305, RSMo. shall terminate at the end of the tax year in which the tax imposed pursuant to this Order for emergency services is certified by the board to be fully operational;

WHEREAS, the County Commission of Andrew County, Missouri, has determined and does now find and determine that a ballot question shall be submitted to the voters of the county pursuant to §190.335, RSMo., to authorize imposition of a county sales tax on all sales which are subject to taxation under §§144.010 to 144.525, RSMo. for the purpose of providing Emergency Services as defined in this Order;

WHEREAS, the County Commission desires to submit a proposal in the form of a ballot question to the voters of Andrew County, Missouri, at the general municipal election, to be held on April 7, 2026, authorizing the County Commission of Andrew County, Missouri, to impose a county sales tax of one percent (1%) pursuant to § 190.335, RSMo. for the purpose of providing central dispatching of fire protection, including law enforcement agencies, emergency ambulance service or any other emergency services, including emergency telephone services, and which also includes the purchase and maintenance of communications and emergency equipment, and the operational costs associated therewith;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COUNTY COMMISSION OF ANDREW COUNTY, MISSOURI, AS FOLLOWS:

1. Order of County Commission. The Andrew County Commission hereby incorporates the provisions and findings in the preamble as though fully set forth herein, and hereby orders submission of the following ballot questions to the voters of Andrew County,

Missouri, at the general municipal election, to be held April 7, 2026, to authorize imposing a county sales tax pursuant to § 190.335, RSMo.:

### **911 SALES TAX**

“Shall the County of Andrew impose a county sales tax of one percent (1%) for the purpose of providing central dispatching of fire protection, law enforcement, emergency ambulance service, including emergency telephone services, and other emergency services?”

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”.

2. Notice and Publication. The Andrew County Commission requests the County Clerk of Andrew County, Missouri, and the County Clerk is authorized and directed to take all actions necessary and appropriate to provide proper notice of election and publication of the notice of election regarding the ballot questions described in paragraph 1, above.

3. Conduct of Election. The election shall be held and conducted by the County Clerk of Andrew County, Missouri, under the general election laws governing the County, on April 7, 2026, at the polling places designated, or hereafter designated for each precinct in the County by order or orders of the County Clerk of Andrew County, Missouri, and that the polls of the election shall be opened and kept open on that day during the hours required by law. The election shall be conducted by the judges and clerks appointed or to be appointed by the County Clerk of Andrew County, Missouri, who shall supply the judges and clerks with all necessary voting equipment, machines, ballot boxes, poll books, tally sheets, and other supplies and equipment required for the conduct of the election, and that the ballot to be used in voting upon the proposition shall be in substantially the form set forth in paragraph 1, above.

4. Results of Election – 911 Sales Tax.

a. If in Favor. If a majority of the votes cast on the proposals by the qualified voters voting thereon are in favor of the proposal, then this Order and Ordinance and the sales tax contemplated thereby shall be in effect on the first day of the second calendar quarter after the Director of the Department of Revenue receives notice of adoption of the 911 Sales Tax. Within ten (10) days after the adoption by the voters, this Order and Ordinance and the certified election results shall be forwarded to the Director of the Department of Revenue. In such event, the sales tax shall be imposed at a rate not to exceed one percent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the county, if such property and services are subject to taxation by the state of Missouri under the provisions of §§ 144.010 to

144.525, RSMo. The sales tax shall not be collected prior to thirty-six (36) months before operation of the central dispatching of emergency services. Except as modified by § 144.757, RSMo., all provisions of §§ 32.085 and 32.087, RSMo. shall apply to the tax imposed under § 144.757, RSMo. and this Order and Ordinance.

- i. Any tax imposed pursuant to § 190.305, RSMo. shall terminate at the end of the tax year in which the tax imposed pursuant to § 144.757, RSMo. and this Order for emergency services is certified by the board to be fully operational. Any revenues collected from the tax authorized under § 190.335, RSMo. shall be credited for the purposes for which they were intended.
- ii. Immediately upon the affirmative vote of voters of the county on the ballot proposal to establish a county sales tax pursuant to the provisions of § 190.335, RSMo. and this Order, the County Commission shall appoint the initial members of a board to administer the funds and oversee the provision of emergency services in the county. The initial board shall consist of seven members appointed without regard to political affiliation, who shall be selected from, and who shall represent the fire protection districts, ambulance districts, Sheriff's department, municipalities, and any other emergency services and the general public. The initial board shall serve until its successor board is duly elected and installed in office. The County Commission shall ensure geographic representation of the county by appointing no more than four members from each district of the County Commission.

b. If Opposed. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the County Commission shall have no power to impose the tax authorized by § 144.757, RSMo. unless and until the County Commission shall have again submitted another proposal to authorize the County Commission to impose the tax under the provisions of § 144.757, RSMo., and such proposal is approved by a majority of the qualified voters voting thereon.

5. Legal Effect. This Order shall be in full force and effect from and after its passage. In the event a majority of the votes cast on the question described in paragraph 1 by the qualified voters voting thereon are in favor of the proposal, then the 911 Sales Tax which is the subject of this Order shall be imposed and in effect.

By order of the County Commission of Andrew County, Missouri this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Brad Jarvis, Presiding Commissioner

\_\_\_\_\_  
Fritz Hegeman, East District Commissioner

\_\_\_\_\_  
Gary Baumann, West District Commissioner

ATTEST:

\_\_\_\_\_  
Sarah Miller, County Clerk