

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ Of \_\_\_\_\_

Amend Senate Bill No. 21, Page 1, Section Title, Line 3,

2 by striking all of said line and inserting in lieu thereof the  
3 following: "to local sales taxes, with an emergency clause for a  
4 certain section."; and further amend said bill and page, section  
5 A, line 2, by inserting after all of said line the following:

6 "94.510. 1. Any city may, by a majority vote of its  
7 council or governing body, impose a city sales tax for the  
8 benefit of such city in accordance with the provisions of  
9 sections 94.500 to 94.550; provided, however, that no ordinance  
10 enacted pursuant to the authority granted by the provisions of  
11 sections 94.500 to 94.550 shall be effective unless the  
12 legislative body of the city submits to the voters of the city,  
13 at a public election, a proposal to authorize the legislative  
14 body of the city to impose a tax under the provisions of sections  
15 94.500 to 94.550. The ballot of submission shall be in  
16 substantially the following form:

17 Shall the city of \_\_\_\_\_ (insert name of city) impose a city  
18 sales tax of \_\_\_\_\_ (insert rate of percent) percent?

19 ? YES ? NO

20  
21 If a majority of the votes cast on the proposal by the qualified

1 voters voting thereon are in favor of the proposal, then the  
2 ordinance and any amendments thereto shall be in effect. If a  
3 majority of the votes cast by the qualified voters voting are  
4 opposed to the proposal, then the legislative body of the city  
5 shall have no power to impose the tax herein authorized unless  
6 and until the legislative body of the city shall again have  
7 submitted another proposal to authorize the legislative body of  
8 the city to impose the tax under the provisions of sections  
9 94.500 to 94.550, and such proposal is approved by a majority of  
10 the qualified voters voting thereon.

11 2. The sales tax may be imposed at a rate [of one-half of  
12 one percent, seven-eighths of one percent or] not to exceed one  
13 percent on the receipts from the sale at retail of all tangible  
14 personal property or taxable services at retail within any city  
15 adopting such tax, if such property and services are subject to  
16 taxation by the state of Missouri under the provisions of  
17 sections 144.010 to 144.525; except that, each city not within a  
18 county may impose such tax at a rate not to exceed one and  
19 three-eighths percent. Beginning August 28, 2017, no city shall  
20 submit to the voters any proposal that results in a combined rate  
21 of sales taxes adopted under this section in excess of two  
22 percent.

23 3. If any city in which a city tax has been imposed in the  
24 manner provided for in sections 94.500 to 94.550 shall thereafter  
25 change or alter its boundaries, the city clerk of the city shall  
26 forward to the director of revenue by United States registered  
27 mail or certified mail a certified copy of the ordinance adding  
28 or detaching territory from the city. The ordinance shall  
29 reflect the effective date thereof, and shall be accompanied by a

1 map of the city clearly showing the territory added thereto or  
2 detached therefrom. Upon receipt of the ordinance and map, the  
3 tax imposed by the act shall be effective in the added territory  
4 or abolished in the detached territory on the effective date of  
5 the change of the city boundary.

6 4. If any city abolishes the tax authorized under this  
7 section, the repeal of such tax shall become effective December  
8 thirty-first of the calendar year in which such abolishment was  
9 approved. Each city shall notify the director of revenue at  
10 least ninety days prior to the effective date of the expiration  
11 of the sales tax authorized by this section and the director of  
12 revenue may order retention in the trust fund, for a period of  
13 one year, of two percent of the amount collected after receipt of  
14 such notice to cover possible refunds or overpayment of such tax  
15 and to redeem dishonored checks and drafts deposited to the  
16 credit of such accounts. After one year has elapsed after the  
17 date of expiration of the tax authorized by this section in such  
18 city, the director of revenue shall remit the balance in the  
19 account to the city and close the account of that city. The  
20 director of revenue shall notify each city of each instance of  
21 any amount refunded or any check redeemed from receipts due the  
22 city."; and

23 Further amend said bill, page 4, section B, line 2, by  
24 striking "section A" and inserting in lieu thereof the following:  
25 "the repeal and reenactment of section 94.900"; and further amend  
26 line 4, by striking "section A" and inserting in lieu thereof the  
27 following: "the repeal and reenactment of section 94.900"; and

28 Further amend the title and enacting clause accordingly.