

FIRST REGULAR SESSION

# SENATE BILL NO. 61

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR STEELMAN.

Pre-filed December 1, 2000, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0069S.021

## AN ACT

To amend chapter 160, RSMo, by adding thereto one new section relating to local sales taxes for education.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 160, RSMo, is amended by adding thereto one new section, to be known as section 160.063, to read as follows:

**160.063. 1. Upon approval of a majority of voters voting thereon, a county may establish an education sales tax at a level not to exceed two cents on all taxable sales in such county, and upon approval of a four-sevenths majority of voters voting thereon a county may establish an education sales tax at a level in excess of two cents on all taxable sales in such county. The issue may be proposed or placed before the voters by order or ordinance approved by the governing bodies of school districts for which the district administrative center is located in such county and serving a combined current enrollment which is no less than four-sevenths of the total, combined, current enrollment of all districts for which the district administrative center is located in such county or by a petition signed by resident voters of the county numbering no less than five percent of the number of persons voting in the most recent gubernatorial election in the affected county. The issue shall specify the education sales tax rate to be imposed.**

**2. Revenues from each such sales tax shall be collected by the department of revenue and the revenues from a county's education sales tax shall be distributed to each school district for which the district administrative center is located in the county imposing the tax and shall be distributed to each school district in the same proportion as the district's enrollment bears to the total enrollment of all districts for which the**

**district administrative center is located in the county.**

**3. The department of elementary and secondary education shall calculate an equivalent property tax for each school district for which the district administrative center is located in a county in which an education sales tax is established pursuant to this section based upon the education sales tax revenues distributed to the district pursuant to this section. The equivalent property tax rate shall be included as an addition to the district's operating levy for school purposes, as defined pursuant to section 163.011, RSMo, for the purpose of distribution of state school aid pursuant to section 163.031, RSMo, but shall not be considered as an addition to the district's operating levy for school purposes for the purpose of determining eligibility for state aid increases pursuant to section 163.021, RSMo.**

**4. A county may choose to increase, reduce or terminate any tax established in such county pursuant to this section upon approval of the necessary majority of the voters in the county voting on such tax. The issue shall be placed before the voters and approved in the manner provided in subsection 1 of this section.**

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