

SECOND REGULAR SESSION

SENATE BILL NO. 1202

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR DOUGHERTY.

Read 1st time March 1, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5392S.011

AN ACT

To repeal section 67.1775, RSMo, and to enact in lieu thereof one new section relating to local sales tax to provide community services for children.

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

Section A. Section 67.1775, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 67.1775, to read as follows:

67.1775. 1. The governing body of [a city not within a county, or] any
2 county of this state may, after voter approval under this section, levy a sales tax
3 not to exceed one-quarter of a cent in the county [or city, or city not within a
4 county], for the purpose of providing services described in section 210.861, RSMo,
5 including counseling, family support, and temporary residential services to
6 persons nineteen years of age or less. The question shall be submitted to the
7 qualified voters of the county [or city, or city not within a county,] at a county [or
8 city] or state general, primary or special election upon the motion of the
9 governing body of the county [or city, or city not within a county] or upon the
10 petition of eight percent of the qualified voters of the county [or city, or city not
11 within a county], determined on the basis of the number of votes cast for governor
12 in such county at the last gubernatorial election held prior to the filing of the
13 petition. The election officials of the county [or city, or city not within a county,]
14 shall give legal notice as provided in chapter 115, RSMo. The question shall be
15 submitted in substantially the following form:

16 Shall County [or City], solely for the purpose of
17 establishing a community children's services fund for the purpose of providing
18 services to protect the well-being and safety of children and youth nineteen years
19 of age or less and to strengthen families, be authorized to levy a sales tax of

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 (not to exceed one-quarter of a cent) in the [city or] county?

21 YES NO

22 If a majority of the votes cast on the question by the qualified voters voting
23 thereon are in favor of the question, then the ordinance or order and any
24 amendments thereto shall be in effect on the first day of the second calendar
25 quarter after the director receives notification of the local sales tax. If a question
26 receives less than the required majority, then the governing authority of the [city
27 or] county, [or city not within a county,] shall have no power to impose the sales
28 tax unless and until the governing authority of the [city or] county, [or city not
29 within a county,] has submitted another question to authorize the imposition of
30 the sales tax authorized by this section and such question is approved by the
31 required majority of the qualified voters voting thereon. However, in no event
32 shall a question under this section be submitted to the voters sooner than twelve
33 months from the date of the last question under this section.

34 **2. The governing body of a city not within a county of this state**
35 **may, after voter approval under this section, levy a sales tax not to**
36 **exceed one-quarter of a cent in the city not within a county, for the**
37 **purpose of providing services described in section 210.861, RSMo,**
38 **including counseling, family support, and temporary residential**
39 **services to persons twenty-one years of age or less. The question shall**
40 **be submitted to the qualified voters of the city not within a county, at**
41 **a city general, primary or special election upon the motion of the**
42 **governing body of the city not within a county or upon the petition of**
43 **eight percent of the qualified voters in the city not within a county,**
44 **determined on the basis of the number of votes cast for governor in**
45 **such city at the last gubernatorial election held prior to the filing of**
46 **the petition. The election officials of the city not within a county, shall**
47 **give legal notice as provided in chapter 115, RSMo. The question shall**
48 **be submitted in substantially the following form:**

49 **Shall City, solely for the purpose of**
50 **establishing a community children's services fund for the purpose of**
51 **providing services to protect the well-being and safety of children and**
52 **youth twenty-one years of age or less and to strengthen families, be**
53 **authorized to levy a sales tax of (not to exceed one-quarter of**
54 **a cent) in the city?**

55 YES NO

56 **If a majority of the votes cast on the question by the qualified voters**
57 **voting thereon are in favor of the question, then the ordinance or order**
58 **and any amendments thereto shall be in effect on the first day of the**
59 **second calendar quarter after the director receives notification of the**
60 **local sales tax. If a question receives less than the required majority,**
61 **then the governing authority of the city not within a county, shall have**
62 **no power to impose the sales tax unless and until the governing**
63 **authority of the city not within a county, has submitted another**
64 **question to authorize the imposition of the sales tax authorized by this**
65 **section and such question is approved by the required majority of the**
66 **qualified voters voting thereon. However, in no event shall a question**
67 **under this section be submitted to the voters sooner than twelve**
68 **months from the date of the last question under this section.**

69 **3.** After the effective date of any tax imposed under the provisions of this
70 section, the director of revenue shall perform all functions incident to the
71 administration, collection, enforcement, and operation of the tax and the director
72 of revenue shall collect in addition to the sales tax for the state of Missouri the
73 additional tax authorized under the authority of this section. The tax imposed
74 under this section and the tax imposed under the sales tax law of the state of
75 Missouri shall be collected together and reported upon such forms and under such
76 administrative rules and regulations as may be prescribed by the director of
77 revenue.

78 **[3.] 4.** All sales taxes collected by the director of revenue under this
79 section on behalf of any city or county, or city not within a county, less one
80 percent for the cost of collection, which shall be deposited in the state's general
81 revenue fund after payment of premiums for surety bonds as provided in section
82 32.087, RSMo, shall be deposited with the state treasurer in a special fund, which
83 is hereby created, to be known as the "Community Children's Services
84 Fund". The moneys in the city or county, or city not within a county, community
85 children's services fund shall not be deemed to be state funds and shall not be
86 commingled with any funds of the state. The director of revenue shall keep
87 accurate records of the amount of money in the fund which was collected in each
88 city or county, or city not within a county, imposing a sales tax under this section,
89 and the records shall be open to the inspection of officers of each city or county,
90 or city not within a county, and the general public. Not later than the tenth day
91 of each month, the director of revenue shall distribute all moneys deposited in the

92 fund during the preceding month by distributing to the city or county treasurer,
93 or the treasurer of a city not within a county, or such other officer as may be
94 designated by a city or county ordinance or order, or ordinance or order of a city
95 not within a county, of each city or county, or city not within a county, imposing
96 the tax authorized by this section, the sum, as certified by the director of revenue,
97 due the city or county.

98 **[4.] 5.** The director of revenue may authorize the state treasurer to make
99 refunds from the amounts in the fund and credited to any city or county, or city
100 not within a county, for erroneous payments and overpayments made, and may
101 redeem dishonored checks and drafts deposited to the credit of such
102 counties. Each city or county, or city not within a county, shall notify the director
103 of revenue at least ninety days prior to the effective date of the expiration of the
104 sales tax authorized by this section and the director of revenue may order
105 retention in the fund, for a period of one year, of two percent of the amount
106 collected after receipt of such notice to cover possible refunds or overpayment of
107 such tax and to redeem dishonored checks and drafts deposited to the credit of
108 such accounts. After one year has elapsed after the date of expiration of the tax
109 authorized by this section in such city not within a county or such city or county,
110 the director of revenue shall remit the balance in the account to the city or
111 county, or city not within a county, and close the account of that city or county,
112 or city not within a county. The director of revenue shall notify each city or
113 county, or city not within a county, of each instance of any amount refunded or
114 any check redeemed from receipts due the city or county.

115 **[5.] 6.** Except as modified in this section, all provisions of sections 32.085
116 and 32.087, RSMo, shall apply to the tax imposed under this section.

117 **[6.] 7.** All revenues generated by the tax prescribed in this section shall
118 be deposited in the county treasury or, in a city not within a county, to the board
119 established by law to administer such fund to the credit of a special community
120 children's services fund to accomplish the purposes set out herein and in section
121 210.861, RSMo, and shall be used for no other purpose. Such fund shall be
122 administered by a board of directors, established under section 210.861, RSMo.

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