SENATE BILL NO. 345

94TH GENERAL ASSEMBLY

AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a county property tax for cemetery maintenance.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new

2 section, to be known as section 137.1040, to read as follows:

137.1040. 1. In addition to other levies authorized by law, the

2 **county commission in counties not adopting an alternative form of**

3 **government and the proper administrative body in counties adopting**

4 **an alternative form of government, in their discretion may levy an**

5 **additional tax, not to exceed one half cent on each one hundred dollars**

6 **assessed valuation, on all taxable real property located within such**

7 **county, all of such tax to be collected and allocated to the county**

8 **treasury, where it shall be known and designated as "The County**

9 **Cemetery Maintenance Trust Fund" to be used for the upkeep and**

10 **maintenance of cemeteries located within such county.**

11 **2. To the extent necessary to comply with article X, section 22(a)**

12 **of the Missouri Constitution, for any county with a tax levy at or above**

13 **the limitations provided under article X, section 11(b), no ordinance**

14 **adopted under this section shall become effective unless the county**

15 **commission or proper administrative body of the county submits to the**

16 **voters of the county at a state general, primary, or special election a**

17 **proposal to authorize the imposition of a tax under this section. The**

18 **tax authorized under this section shall be levied and collected in the**

19 **same manner as other real property taxes are levied and collected**

20 **within the county. Such tax shall be in addition to all other taxes**

21 **imposed on real property, and shall be stated separately from all other**

22 charges and taxes. Such tax shall not become effective unless the
23 county commission or proper administrative body of the county, by
24 order or ordinance, submits to the voters of the county a proposal to
25 authorize the county to impose a tax under this section on any day
26 available for such county to hold elections or at a special election
27 called for that purpose.

28   3. The ballot of submission for the tax authorized in this section
29 shall be in substantially the following form:

30   "Shall ...... (insert the name of the county) impose a tax on all
31 real property situated in ...... (name of county) at a rate of one quarter
32 of one cent per one hundred dollars assessed valuation percent for the
33 sole purpose of providing funds for the maintenance, upkeep, and
34 preservation of county cemeteries museum?"

35   ☐ YES   ☐ NO

36 If a majority of the votes cast on the question by the qualified voters
37 voting thereon are in favor of the question, then the tax shall become
38 effective on the first day of the second calendar quarter immediately
39 following notification to the county collector. If a majority of the votes
40 cast on the question by the qualified voters voting thereon are opposed
41 to the question, then the tax shall not become effective unless and until
42 the question is resubmitted under this section to the qualified voters
43 and such question is approved by a majority of the qualified voters
44 voting on the question.

45   4. The tax imposed under this section shall be known as the
46 "County Cemetery Maintenance Tax". Each county imposing a tax
47 under this section shall establish separate trust funds to be known as
48 the "County Cemetery Maintenance Trust Fund". The county treasurer
49 shall deposit the revenue derived from the tax imposed under this
50 section for cemetery purposes in the county cemetery maintenance
51 trust fund. The proceeds of such tax shall be appropriated by the
52 county commission or appropriate administrative body exclusively for
53 the maintenance, upkeep, and preservation of cemeteries located
54 within the county.

55   5. All applicable provisions in this chapter relating to property
56 tax, shall apply to the collection of any tax imposed under this section.

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