

FIRST REGULAR SESSION

SENATE BILL NO. 605

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS COLEMAN AND GIBBONS.

Read 1st time February 27, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

2199S.04I

AN ACT

To repeal section 94.660, RSMo, and to enact in lieu thereof one new section relating to a public transit sales tax.

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

Section A. Section 94.660, RSMo, is repealed and one new section enacted

2 in lieu thereof, to be known as section 94.660, to read as follows:

94.660. 1. The governing body of any city not within a county and any
2 county of the first classification having a charter form of government with a
3 population of over nine hundred thousand inhabitants may propose, by ordinance
4 or order, a transportation sales tax of up to one percent for submission to the
5 voters of that city or county at an authorized election date selected by the
6 governing body.

7 2. Any sales tax approved under this section shall be imposed on the
8 receipts from the sale at retail of all tangible personal property or taxable
9 services within the city or county adopting the tax, if such property and services
10 are subject to taxation by the state of Missouri under sections 144.010 to 144.525,
11 RSMo.

12 3. The ballot of submission shall contain, but need not be limited to, the
13 following language:

14 Shall the county/city of (county's or city's
15 name) impose a county/city-wide sales tax of percent for the purpose of
16 providing a source of funds for public transportation purposes?

17 ☐ YES ☐ NO

18 Except as provided in subsection 4 of this section, if a majority of the votes cast

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

19 in that county or city not within a county on the proposal by the qualified voters
20 voting thereon are in favor of the proposal, then the tax shall go into effect on the
21 first day of the next calendar quarter beginning after its adoption and notice to
22 the director of revenue, but no sooner than thirty days after such adoption and
23 notice. If a majority of the votes cast in that county or city not within a county
24 by the qualified voters voting are opposed to the proposal, then the additional
25 sales tax shall not be imposed in that county or city not within a county unless
26 and until the governing body of that county or city not within a county shall have
27 submitted another proposal to authorize the local option transportation sales tax
28 authorized in this section, and such proposal is approved by a majority of the
29 qualified voters voting on it. In no event shall a proposal pursuant to this section
30 be submitted to the voters sooner than twelve months from the date of the last
31 proposal.

32 4. No tax shall go into effect under this section in any city not within a
33 county or any county of the first classification having a charter form of
34 government with a population over nine hundred thousand inhabitants unless
35 and until both such city and such county approve the tax.

36 **5. The provisions of subsection 4 of this section requiring both**
37 **the city and county to approve a transportation sales tax before a**
38 **transportation sales tax may go into effect in either jurisdiction shall**
39 **not apply to any transportation sales tax submitted to and approved by**
40 **the voters in such city or such county on or after August 28, 2007.**

41 [5.] 6. All sales taxes collected by the director of revenue under this
42 section on behalf of any city or county, less one percent for cost of collection which
43 shall be deposited in the state's general revenue fund after payment of premiums
44 for surety bonds, shall be deposited with the state treasurer in a special trust
45 fund, which is hereby created, to be known as the "County Public Transit Sales
46 Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087,
47 RSMo. The moneys in the trust fund shall not be deemed to be state funds and
48 shall not be commingled with any funds of the state. The director of revenue
49 shall keep accurate records of the amount of money in the trust fund which was
50 collected in each city or county approving a sales tax under this section, and the
51 records shall be open to inspection by officers of the city or county and the
52 public. Not later than the tenth day of each month the director of revenue shall
53 distribute all moneys deposited in the trust fund during the preceding month to
54 the city or county which levied the tax, and such funds shall be deposited with

55 the treasurer of each such city or county and all expenditures of funds arising
56 from the county public transit sales tax trust fund shall be by an appropriation
57 act to be enacted by the governing body of each such county or city not within a
58 county.

59 [6.] 7. The revenues derived from any transportation sales tax under this
60 section shall be used only for the planning, development, acquisition,
61 construction, maintenance and operation of public transit facilities and systems
62 other than highways.

63 [7.] 8. The director of revenue may authorize the state treasurer to make
64 refunds from the amount in the trust fund and credited to any city or county for
65 erroneous payments and overpayments made, and may redeem dishonored checks
66 and drafts deposited to the credit of such cities or counties. If any city or county
67 abolishes the tax, the city or county shall notify the director of revenue of the
68 action at least ninety days prior to the effective date of the repeal and the
69 director of revenue may order retention in the trust fund, for a period of one year,
70 of two percent of the amount collected after receipt of such notice to cover possible
71 refunds or overpayment of the tax and to redeem dishonored checks and drafts
72 deposited to the credit of such accounts. After one year has elapsed after the
73 effective date of abolition of the tax in such city or county, the director of revenue
74 shall authorize the state treasurer to remit the balance in the account to the city
75 or county and close the account of that city or county. The director of revenue
76 shall notify each city or county of each instance of any amount refunded or any
77 check redeemed from receipts due the city or county.

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