

FIRST REGULAR SESSION

SENATE BILL NO. 164

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR JUSTUS.

Read 1st time January 8, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

1026S.011

AN ACT

To repeal section 94.902, RSMo, and to enact in lieu thereof one new section relating to a sales tax to fund public safety improvements.

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

Section A. Section 94.902, RSMo, is repealed and one new section enacted

2 in lieu thereof, to be known as section 94.902, to read as follows:

94.902. 1. The governing body of any city of the third classification with
2 more than twenty-six thousand three hundred but less than twenty-six thousand
3 seven hundred inhabitants, or any city of the fourth classification with more than
4 thirty thousand three hundred but fewer than thirty thousand seven hundred
5 inhabitants, **or any city of the fourth classification with more than**
6 **twenty-four thousand eight hundred but fewer than twenty-five**
7 **thousand inhabitants**, may impose, by order or ordinance, a sales tax on all
8 retail sales made in the city which are subject to taxation under chapter 144,
9 RSMo. The tax authorized in this section may be imposed in an amount of up to
10 one-half of one percent, and shall be imposed solely for the purpose of improving
11 the public safety for such city, including but not limited to expenditures on
12 equipment, city employee salaries and benefits, and facilities for police, fire and
13 emergency medical providers. The tax authorized in this section shall be in
14 addition to all other sales taxes imposed by law, and shall be stated separately
15 from all other charges and taxes. The order or ordinance imposing a sales tax
16 under this section shall not become effective unless the governing body of the city
17 submits to the voters residing within the city, at a county or state general,
18 primary, or special election, a proposal to authorize the governing body of the city
19 to impose a tax under this section.

20 2. The ballot of submission for the tax authorized in this section shall be

21 in substantially the following form:

22 Shall the city of (city's name) impose a citywide
23 sales tax at a rate of (insert rate of percent) percent for the purpose of
24 improving the public safety of the city?

25 ☐ YES ☐ NO

26 If you are in favor of the question, place an "X" in the box opposite "YES". If you
27 are opposed to the question, place an "X" in the box opposite "NO".

28 If a majority of the votes cast on the proposal by the qualified voters voting
29 thereon are in favor of the proposal, then the ordinance or order and any
30 amendments to the order or ordinance shall become effective on the first day of
31 the second calendar quarter after the director of revenue receives notice of the
32 adoption of the sales tax. If a majority of the votes cast on the proposal by the
33 qualified voters voting thereon are opposed to the proposal, then the tax shall not
34 become effective unless the proposal is resubmitted under this section to the
35 qualified voters and such proposal is approved by a majority of the qualified
36 voters voting on the proposal. However, in no event shall a proposal under this
37 section be submitted to the voters sooner than twelve months from the date of the
38 last proposal under this section.

39 3. Any sales tax imposed under this section shall be administered,
40 collected, enforced, and operated as required in section 32.087, RSMo. All sales
41 taxes collected by the director of the department of revenue under this section on
42 behalf of any city, less one percent for cost of collection which shall be deposited
43 in the state's general revenue fund after payment of premiums for surety bonds
44 as provided in section 32.087, RSMo, shall be deposited in a special trust fund,
45 which is hereby created in the state treasury, to be known as the "City Public
46 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed
47 to be state funds and shall not be commingled with any funds of the state. The
48 provisions of section 33.080, RSMo, to the contrary notwithstanding, money in
49 this fund shall not be transferred and placed to the credit of the general revenue
50 fund. The director shall keep accurate records of the amount of money in the
51 trust fund and which was collected in each city imposing a sales tax under this
52 section, and the records shall be open to the inspection of officers of the city and
53 the public. Not later than the tenth day of each month the director shall
54 distribute all moneys deposited in the trust fund during the preceding month to
55 the city which levied the tax. Such funds shall be deposited with the city
56 treasurer of each such city, and all expenditures of funds arising from the trust

57 fund shall be by an appropriation act to be enacted by the governing body of each
58 such city. Expenditures may be made from the fund for any functions authorized
59 in the ordinance or order adopted by the governing body submitting the tax to the
60 voters. If the tax is repealed, all funds remaining in the special trust fund shall
61 continue to be used solely for the designated purposes. Any funds in the special
62 trust fund which are not needed for current expenditures shall be invested in the
63 same manner as other funds are invested. Any interest and moneys earned on
64 such investments shall be credited to the fund.

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

78 5. The governing body of any city that has adopted the sales tax
79 authorized in this section may submit the question of repeal of the tax to the
80 voters on any date available for elections for the city. The ballot of submission
81 shall be in substantially the following form:

82 Shall (insert the name of the city) repeal the
83 sales tax imposed at a rate of (insert rate of percent) percent for the
84 purpose of improving the public safety of the city?

85 ☐ YES ☐ NO

86 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
87 shall become effective on December thirty-first of the calendar year in which such
88 repeal was approved. If a majority of the votes cast on the question by the
89 qualified voters voting thereon are opposed to the repeal, then the sales tax
90 authorized in this section shall remain effective until the question is resubmitted
91 under this section to the qualified voters, and the repeal is approved by a
92 majority of the qualified voters voting on the question.

93 6. Whenever the governing body of any city that has adopted the sales tax
94 authorized in this section receives a petition, signed by ten percent of the
95 registered voters of the city voting in the last gubernatorial election, calling for
96 an election to repeal the sales tax imposed under this section, the governing body
97 shall submit to the voters of the city a proposal to repeal the tax. If a majority
98 of the votes cast on the question by the qualified voters voting thereon are in
99 favor of the repeal, that repeal shall become effective on December thirty-first of
100 the calendar year in which such repeal was approved. If a majority of the votes
101 cast on the question by the qualified voters voting thereon are opposed to the
102 repeal, then the tax shall remain effective until the question is resubmitted under
103 this section to the qualified voters and the repeal is approved by a majority of the
104 qualified voters voting on the question.

105 7. Except as modified in this section, all provisions of sections 32.085 and
106 32.087, RSMo, shall apply to the tax imposed under this section.

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Bill

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