

FIRST REGULAR SESSION  
[P E R F E C T E D]  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILLS NOS. 165,  
164, 248 & 168**  
95TH GENERAL ASSEMBLY

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Reported from the Committee on Jobs, Economic Development and Local Government, February 25, 2009, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

Senate Committee Substitute adopted March 4, 2009.

Taken up March 4, 2009. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 67.1360 and 94.902, RSMo, and to enact in lieu thereof four new sections relating to certain taxes imposed by local governments.

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

Section A. Sections 67.1360 and 94.902, RSMo, are repealed and four new  
2 sections enacted in lieu thereof, to be known as sections 67.1360, 94.271, 94.902,  
3 and 137.1040, to read as follows:

67.1360. The governing body of:

2 (1) A city with a population of more than seven thousand and less than  
3 seven thousand five hundred;

4 (2) A county with a population of over nine thousand six hundred and less  
5 than twelve thousand which has a total assessed valuation of at least sixty-three  
6 million dollars, if the county submits the issue to the voters of such county prior  
7 to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third  
9 classification without a township form of government with a population of at least  
10 twenty-five thousand but not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial  
12 census, a population of more than one thousand eight hundred fifty inhabitants  
13 but less than one thousand nine hundred fifty inhabitants in a county of the first  
14 classification with a charter form of government and having a population of  
15 greater than six hundred thousand but less than nine hundred thousand

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

16 inhabitants;

17           (5) Any city having a population of more than three thousand but less  
18 than eight thousand inhabitants in a county of the fourth classification having  
19 a population of greater than forty-eight thousand inhabitants;

20           (6) Any city having a population of less than two hundred fifty inhabitants  
21 in a county of the fourth classification having a population of greater than  
22 forty-eight thousand inhabitants;

23           (7) Any fourth class city having a population of more than two thousand  
24 five hundred but less than three thousand inhabitants in a county of the third  
25 classification having a population of more than twenty-five thousand but less  
26 than twenty-seven thousand inhabitants;

27           (8) Any third class city with a population of more than three thousand two  
28 hundred but less than three thousand three hundred located in a county of the  
29 third classification having a population of more than thirty-five thousand but less  
30 than thirty-six thousand;

31           (9) Any county of the second classification without a township form of  
32 government and a population of less than thirty thousand;

33           (10) Any city of the fourth class in a county of the second classification  
34 without a township form of government and a population of less than thirty  
35 thousand;

36           (11) Any county of the third classification with a township form of  
37 government and a population of at least twenty-eight thousand but not more than  
38 thirty thousand;

39           (12) Any city of the fourth class with a population of more than one  
40 thousand eight hundred but less than two thousand in a county of the third  
41 classification with a township form of government and a population of at least  
42 twenty-eight thousand but not more than thirty thousand;

43           (13) Any city of the third class with a population of more than seven  
44 thousand two hundred but less than seven thousand five hundred within a county  
45 of the third classification with a population of more than twenty-one thousand but  
46 less than twenty-three thousand;

47           (14) Any fourth class city having a population of more than two thousand  
48 eight hundred but less than three thousand one hundred inhabitants in a county  
49 of the third classification with a township form of government having a  
50 population of more than eight thousand four hundred but less than nine thousand  
51 inhabitants;

52           (15) Any fourth class city with a population of more than four hundred  
53 seventy but less than five hundred twenty inhabitants located in a county of the  
54 third classification with a population of more than fifteen thousand nine hundred  
55 but less than sixteen thousand inhabitants;

56           (16) Any third class city with a population of more than three thousand  
57 eight hundred but less than four thousand inhabitants located in a county of the  
58 third classification with a population of more than fifteen thousand nine hundred  
59 but less than sixteen thousand inhabitants;

60           (17) Any fourth class city with a population of more than four thousand  
61 three hundred but less than four thousand five hundred inhabitants located in  
62 a county of the third classification without a township form of government with  
63 a population greater than sixteen thousand but less than sixteen thousand two  
64 hundred inhabitants;

65           (18) Any fourth class city with a population of more than two thousand  
66 four hundred but less than two thousand six hundred inhabitants located in a  
67 county of the first classification without a charter form of government with a  
68 population of more than fifty-five thousand but less than sixty thousand  
69 inhabitants;

70           (19) Any fourth class city with a population of more than two thousand  
71 five hundred but less than two thousand six hundred inhabitants located in a  
72 county of the third classification with a population of more than nineteen  
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

74           (20) Any county of the third classification without a township form of  
75 government with a population greater than sixteen thousand but less than  
76 sixteen thousand two hundred inhabitants;

77           (21) Any county of the second classification with a population of more  
78 than forty-four thousand but less than fifty thousand inhabitants;

79           (22) Any third class city with a population of more than nine thousand  
80 five hundred but less than nine thousand seven hundred inhabitants located in  
81 a county of the first classification without a charter form of government and with  
82 a population of more than one hundred ninety-eight thousand but less than one  
83 hundred ninety-eight thousand two hundred inhabitants;

84           (23) Any city of the fourth classification with more than five thousand two  
85 hundred but less than five thousand three hundred inhabitants located in a  
86 county of the third classification without a township form of government and with  
87 more than twenty-four thousand five hundred but less than twenty-four thousand

88 six hundred inhabitants;

89 (24) Any third class city with a population of more than nineteen  
90 thousand nine hundred but less than twenty thousand in a county of the first  
91 classification without a charter form of government and with a population of more  
92 than one hundred ninety-eight thousand but less than one hundred ninety-eight  
93 thousand two hundred inhabitants;

94 (25) Any city of the fourth classification with more than two thousand six  
95 hundred but less than two thousand seven hundred inhabitants located in any  
96 county of the third classification without a township form of government and with  
97 more than fifteen thousand three hundred but less than fifteen thousand four  
98 hundred inhabitants;

99 (26) Any county of the third classification without a township form of  
100 government and with more than fourteen thousand nine hundred but less than  
101 fifteen thousand inhabitants;

102 (27) Any city of the fourth classification with more than five thousand four  
103 hundred but fewer than five thousand five hundred inhabitants and located in  
104 more than one county;

105 (28) Any city of the fourth classification with more than six thousand  
106 three hundred but fewer than six thousand five hundred inhabitants and located  
107 in more than one county through the creation of a tourism district which may  
108 include, in addition to the geographic area of such city, the area encompassed by  
109 the portion of the school district, located within a county of the first classification  
110 with more than ninety-three thousand eight hundred but fewer than ninety-three  
111 thousand nine hundred inhabitants, having an average daily attendance for  
112 school year 2005-06 between one thousand eight hundred and one thousand nine  
113 hundred;

114 (29) Any city of the fourth classification with more than seven thousand  
115 seven hundred but less than seven thousand eight hundred inhabitants located  
116 in a county of the first classification with more than ninety-three thousand eight  
117 hundred but less than ninety-three thousand nine hundred inhabitants;

118 (30) Any city of the fourth classification with more than two thousand  
119 nine hundred but less than three thousand inhabitants located in a county of the  
120 first classification with more than seventy-three thousand seven hundred but less  
121 than seventy-three thousand eight hundred inhabitants;

122 (31) Any city of the third classification with more than nine thousand  
123 three hundred but less than nine thousand four hundred inhabitants; [or]

124           (32) Any city of the fourth classification with more than three thousand  
125 eight hundred but fewer than three thousand nine hundred inhabitants and  
126 located in any county of the first classification with more than thirty-nine  
127 thousand seven hundred but fewer than thirty-nine thousand eight hundred  
128 inhabitants;

129           **(33) Any fourth class city with a population of more than one**  
130 **thousand eight hundred but less than one thousand nine hundred**  
131 **inhabitants located in a county of the first classification with a**  
132 **population of more than one hundred thirty-five thousand but less than**  
133 **one hundred thirty-six thousand inhabitants; or**

134           **(34) Any city of the fourth classification with more than three**  
135 **thousand eight hundred but fewer than four thousand inhabitants and**  
136 **located in more than one county;**

137 may impose a tax on the charges for all sleeping rooms paid by the transient  
138 guests of hotels, motels, bed and breakfast inns and campgrounds and any  
139 docking facility which rents slips to recreational boats which are used by  
140 transients for sleeping, which shall be at least two percent, but not more than  
141 five percent per occupied room per night, except that such tax shall not become  
142 effective unless the governing body of the city or county submits to the voters of  
143 the city or county at a state general, primary or special election, a proposal to  
144 authorize the governing body of the city or county to impose a tax pursuant to the  
145 provisions of this section and section 67.1362. The tax authorized by this section  
146 and section 67.1362 shall be in addition to any charge paid to the owner or  
147 operator and shall be in addition to any and all taxes imposed by law and the  
148 proceeds of such tax shall be used by the city or county solely for funding the  
149 promotion of tourism. Such tax shall be stated separately from all other charges  
150 and taxes.

**94.271. 1. The governing body of any city of the fourth**  
2 **classification with more than twenty-four thousand eight hundred but**  
3 **fewer than twenty-five thousand inhabitants may impose a tax on the**  
4 **charges for all sleeping rooms paid by the transient guests of hotels or**  
5 **motels situated in the city or a portion thereof, which shall not be more**  
6 **than five percent per occupied room per night, except that such tax**  
7 **shall not become effective unless the governing body of the city submits**  
8 **to the voters of the city at a state general or primary election a**  
9 **proposal to authorize the governing body of the city to impose a tax**

10 under this section. The tax authorized in this section shall be in  
11 addition to the charge for the sleeping room and all other taxes  
12 imposed by law, and the proceeds of such tax shall be used by the city  
13 for the promotion of tourism. Such tax shall be stated separately from  
14 all other charges and taxes.

15       2. The ballot of submission for the tax authorized in this section  
16 shall be in substantially the following form:

17 Shall ..... (insert the name of the city) impose  
18 a tax on the charges for all sleeping rooms paid by the transient guests  
19 of hotels and motels situated in ..... (name of city)  
20 at a rate of ..... (insert rate of percent) percent for the purpose of  
21 promoting tourism?

22                           ☐ YES                           ☐ NO

23 If a majority of the votes cast on the question by the qualified voters  
24 voting thereon are in favor of the question, then the tax shall become  
25 effective on the first day of the second calendar quarter following the  
26 calendar quarter in which the election was held. If a majority of the  
27 votes cast on the question by the qualified voters voting thereon are  
28 opposed to the question, then the tax authorized by this section shall  
29 not become effective unless and until the question is resubmitted under  
30 this section to the qualified voters of the city and such question is  
31 approved by a majority of the qualified voters of the city voting on the  
32 question.

33       3. As used in this section, "transient guests" means a person or  
34 persons who occupy a room or rooms in a hotel or motel for thirty-one  
35 days or less during any calendar quarter.

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  
23 citywide sales tax at a rate of ..... (insert rate of percent) percent for the  
24 purpose of 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.

**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, or the governing body of any city,**  
5 **town, or village, in their discretion may levy an additional tax, not to**  
6 **exceed one quarter of one cent on each one hundred dollars assessed**  
7 **valuation, on all taxable real property located within such city, town,**  
8 **village, or county, all of such tax to be collected and allocated to the**  
9 **city, town, village, or county treasury, where it shall be known and**  
10 **designated as the "Cemetery Maintenance Trust Fund" to be used for**

11 the upkeep and maintenance of cemeteries located within such city,  
12 town, village, or county.

13       2. To the extent necessary to comply with article X, section 22(a)  
14 of the Missouri Constitution, for any city, town, village, or county with  
15 a tax levy at or above the limitations provided under article X, section  
16 11(b), no ordinance adopted under this section shall become effective  
17 unless the county commission or proper administrative body of the  
18 county, or governing body of the city, town, or village submits to the  
19 voters of the city, town, village, or county at a state general, primary,  
20 or special election a proposal to authorize the imposition of a tax under  
21 this section. The tax authorized under this section shall be levied and  
22 collected in the same manner as other real property taxes are levied  
23 and collected within the city, town, village, or county. Such tax shall  
24 be in addition to all other taxes imposed on real property, and shall be  
25 stated separately from all other charges and taxes. Such tax shall not  
26 become effective unless the county commission or proper  
27 administrative body of the county or governing body of the city, town,  
28 or village, by order or ordinance, submits to the voters of the county a  
29 proposal to authorize the city, town, village, or county to impose a tax  
30 under this section on any day available for such city, town, village, or  
31 county to hold elections or at a special election called for that purpose.

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

34       "Shall ..... (insert the name of the  
35 city, town, village, or county) impose a tax on all real property situated  
36 in ..... (name of the city, town, village, or  
37 county) at a rate of one quarter of one cent per one hundred dollars  
38 assessed valuation percent for the sole purpose of providing funds for  
39 the maintenance, upkeep, and preservation of city, town, village, or  
40 county cemeteries?"

41                               ☐ YES                               ☐ NO

42 If a majority of the votes cast on the question by the qualified voters  
43 voting thereon are in favor of the question, then the tax shall become  
44 effective on the first day of the second calendar quarter immediately  
45 following notification to the city, town, village, or county collector. If  
46 a majority of the votes cast on the question by the qualified voters

47 voting thereon are opposed to the question, then the tax shall not  
48 become effective unless and until the question is resubmitted under  
49 this section to the qualified voters and such question is approved by a  
50 majority of the qualified voters voting on the question.

51       4. The tax imposed under this section shall be known as the  
52 "Cemetery Maintenance Tax". Each city, town, village, or county  
53 imposing a tax under this section shall establish separate trust funds  
54 to be known as the "Cemetery Maintenance Trust Fund". The city, town,  
55 village, or county treasurer shall deposit the revenue derived from the  
56 tax imposed under this section for cemetery purposes in the city, town,  
57 village, or county cemetery maintenance trust fund. The proceeds of  
58 such tax shall be appropriated by the county commission or  
59 appropriate administrative body, or the governing body of the city,  
60 town, or village exclusively for the maintenance, upkeep, and  
61 preservation of cemeteries located within the county.

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

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