

FIRST REGULAR SESSION

# SENATE BILL NO. 415

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DIXON.

Read 1st time February 27, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

1895S.01I

## AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for early childhood education programs.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new  
2 section, to be known as section 67.1790, to read as follows:

**67.1790. 1. The governing body of any county of the first  
2 classification with more than two hundred sixty thousand but fewer  
3 than three hundred thousand inhabitants, or any city within such  
4 county, may impose by order or ordinance a sales tax on all retail sales  
5 made within the county or city that are subject to sales tax under  
6 chapter 144 for the purpose of funding early childhood education  
7 programs in the county or city. The tax shall not exceed one quarter  
8 of one percent and shall be imposed solely for the purpose of funding  
9 early childhood education programs in the county or city. The tax  
10 authorized in this section shall be in addition to all other sales taxes  
11 imposed by law and shall be stated separately from all other charges  
12 and taxes. The order or ordinance imposing a sales tax under this  
13 section shall not become effective unless the governing body of the  
14 county or city submits to the voters residing within the county or city,  
15 at a county, city, or state general, primary, or special election, a  
16 proposal to authorize the governing body of the county or city to  
17 impose a tax under this section.**

**2. The question of whether the tax authorized by this section  
19 shall be imposed shall be submitted in substantially the following form:**

### OFFICIAL BALLOT

21 Shall ..... (name of county/city) impose a (county-

22 wide/city-wide) sales tax at a rate of (insert rate of percent) percent for  
23 the purpose of funding early childhood education in the county or city?

24 ☐ YES ☐ NO

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

28 If a majority of the votes cast on the question by the qualified voters  
29 voting thereon are in favor of the question, the order or ordinance  
30 shall become effective on the first day of the second calendar quarter  
31 after the director of revenue receives notice of adoption of the tax. If  
32 a majority of the votes cast on the question by the qualified voters  
33 voting thereon are opposed to the question, the county or city may not  
34 impose the sales tax authorized under this section unless and until the  
35 question is resubmitted under this section to the qualified voters and  
36 such question is approved by a majority of the qualified voters voting  
37 on the question.

38 3. On or after the effective date of any tax authorized under this  
39 section, the county or city which imposed the tax shall enter into an  
40 agreement with the director of the department of revenue for the  
41 purpose of collecting the tax authorized in this section. On or after the  
42 effective date of the tax the director of revenue shall be responsible for  
43 the administration, collection, enforcement, and operation of the tax,  
44 and sections 32.085 and 32.087 shall apply. All revenue collected under  
45 this section by the director of the department of revenue on behalf of  
46 any county or city, except for one percent for the cost of collection  
47 which shall be deposited in the state's general revenue fund, shall be  
48 deposited in a special trust fund, which is hereby created and shall be  
49 known as the "Early Childhood Education Sales Tax Trust Fund", and  
50 shall be used solely for the designated purposes. Moneys in the fund  
51 shall not be deemed to be state funds, and shall not be commingled  
52 with any funds of the state. The director may make refunds from the  
53 amounts in the trust fund and credited to the county or city for  
54 erroneous payments and overpayments made, and may redeem  
55 dishonored checks and drafts deposited to the credit of such county or  
56 city. Any funds in the special trust fund which are not needed for  
57 current expenditures shall be invested in the same manner as other

58 funds are invested. Any interest and moneys earned on such  
59 investments shall be credited to the fund.

60       4. In order to permit sellers required to collect and report the  
61 sales tax to collect the amount required to be reported and remitted,  
62 but not to change the requirements of reporting or remitting the tax,  
63 or to serve as a levy of the tax, and in order to avoid fractions of  
64 pennies, the governing body of the county or city may authorize the use  
65 of a bracket system similar to that authorized in section 144.285, and  
66 notwithstanding the provisions of that section, this new bracket system  
67 shall be used where this tax is imposed and shall apply to all taxable  
68 transactions. Beginning with the effective date of the tax, every  
69 retailer in the county or city shall add the sales tax to the sale price,  
70 and this tax shall be a debt of the purchaser to the retailer until paid,  
71 and shall be recoverable at law in the same manner as the purchase  
72 price. For purposes of this section, all retail sales shall be deemed to  
73 be consummated at the place of business of the retailer.

74       5. All applicable provisions in sections 144.010 to 144.525  
75 governing the state sales tax, and section 32.057, the uniform  
76 confidentiality provision, shall apply to the collection of the tax, and  
77 all exemptions granted to agencies of government, organizations, and  
78 persons under sections 144.010 to 144.525 are hereby made applicable  
79 to the imposition and collection of the tax. The same sales tax permit,  
80 exemption certificate, and retail certificate required by sections  
81 144.010 to 144.525 for the administration and collection of the state  
82 sales tax shall satisfy the requirements of this section, and no  
83 additional permit or exemption certificate or retail certificate shall be  
84 required; except that, the director of revenue may prescribe a form of  
85 exemption certificate for an exemption from the tax. All discounts  
86 allowed the retailer under the state sales tax for the collection of and  
87 for payment of taxes are hereby allowed and made applicable to the  
88 tax. The penalties for violations provided in section 32.057 and  
89 sections 144.010 to 144.525 are hereby made applicable to violations of  
90 this section. If any person is delinquent in the payment of the amount  
91 required to be paid under this section, or in the event a determination  
92 has been made against the person for taxes and penalty under this  
93 section, the limitation for bringing suit for the collection of the  
94 delinquent tax and penalty shall be the same as that provided in

95 sections 144.010 to 144.525.

96           6. The governing body of any county or city that has adopted the  
97 sales tax authorized in this section may submit the question of repeal  
98 of the tax to the voters on any date available for elections for the  
99 county or city. The ballot of submission shall be in substantially the  
100 following form:

101           Shall ..... (insert the name of the county or city) repeal the  
102 sales tax imposed at a rate of ..... (insert rate of percent) percent for  
103 the purpose of funding early childhood education in the county or city?

104                           ☐ YES                           ☐ NO

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

108 If a majority of the votes cast on the question by the qualified voters  
109 voting thereon are in favor of repeal, that repeal shall become effective  
110 on December thirty-first of the calendar year in which such repeal was  
111 approved. If a majority of the votes cast on the question by the  
112 qualified voters voting thereon are opposed to the repeal, then the  
113 sales tax authorized in this section shall remain effective until the  
114 question is resubmitted under this section to the qualified voters and  
115 the repeal is approved by a majority of the qualified voters voting on  
116 the question.

117           7. Whenever the governing body of any county or city that has  
118 adopted the sales tax authorized in this section receives a petition,  
119 signed by ten percent of the registered voters of the county or city  
120 voting in the last gubernatorial election, calling for an election to  
121 repeal the sales tax imposed under this section, the governing body  
122 shall submit to the voters of the county or city a proposal to repeal the  
123 tax. If a majority of the votes cast on the question by the qualified  
124 voters voting thereon are in favor of the repeal, the repeal shall  
125 become effective on December thirty-first of the calendar year in which  
126 such repeal was approved. If a majority of the votes cast on the  
127 question by the qualified voters voting thereon are opposed to the  
128 repeal, then the sales tax authorized in this section shall remain  
129 effective until the question is resubmitted under this section to the  
130 qualified voters and the repeal is approved by a majority of the

131 qualified voters voting on the question.

132           8. If the tax is repealed or terminated by any means, all funds  
133 remaining in the special trust fund shall continue to be used solely for  
134 the designated purposes, and the county or city shall notify the  
135 director of the department of revenue of the action at least thirty days  
136 before the effective date of the repeal and the director may order  
137 retention in the trust fund, for a period of one year, of two percent of  
138 the amount collected after receipt of such notice to cover possible  
139 refunds or overpayment of the tax and to redeem dishonored checks  
140 and drafts deposited to the credit of such accounts. After one year has  
141 elapsed after the effective date of abolition of the tax in such county or  
142 city, the director shall remit the balance in the account to the county  
143 or city and close the account of that county or city. The director shall  
144 notify each county or city of each instance of any amount refunded or  
145 any check redeemed from receipts due the county or city.

146           9. The governing body of each county or city imposing the tax  
147 authorized under this section shall select an existing community task  
148 force to administer the revenue from the tax received by the county or  
149 city. Such revenue shall be expended only upon approval of an existing  
150 community task force selected by the governing body of the county or  
151 city to administer the funds and only in accordance with a budget  
152 approved by the county or city governing body.

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