

SECOND REGULAR SESSION

# SENATE BILL NO. 897

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALLINGFORD.

Read 1st time February 19, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

6121S.011

## AN ACT

To repeal section 221.407, RSMo, and to enact in lieu thereof one new section relating to a sales tax for regional jail districts.

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

Section A. Section 221.407, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 221.407, to read as follows:

221.407. 1. The commission of any regional jail district may impose, by  
2 order, a sales tax in the amount of one-eighth of one percent, one-fourth of one  
3 percent, three-eighths of one percent, or one-half of one percent on all retail sales  
4 made in such region which are subject to taxation pursuant to the provisions of  
5 sections 144.010 to 144.525 for the purpose of providing jail services and court  
6 facilities and equipment for such region. The tax authorized by this section shall  
7 be in addition to any and all other sales taxes allowed by law, except that no  
8 order imposing a sales tax pursuant to this section shall be effective unless the  
9 commission submits to the voters of the district, on any election date authorized  
10 in chapter 115, a proposal to authorize the commission to impose a tax.

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

13 Shall the regional jail district of ..... (counties' names) impose a  
14 region-wide sales tax of ..... (insert amount) for the purpose of providing  
15 jail services and court facilities and equipment for the region?

16  YES  NO

17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you  
18 are opposed to the question, place an "X" in the box opposite "No".

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

19 If a majority of the votes cast on the proposal by the qualified voters of the  
20 district voting thereon are in favor of the proposal, then the order and any  
21 amendment to such order shall be in effect on the first day of the second quarter  
22 immediately following the election approving the proposal. If the proposal  
23 receives less than the required majority, the commission shall have no power to  
24 impose the sales tax authorized pursuant to this section unless and until the  
25 commission shall again have submitted another proposal to authorize the  
26 commission to impose the sales tax authorized by this section and such proposal  
27 is approved by the required majority of the qualified voters of the district voting  
28 on such proposal; however, in no event shall a proposal pursuant to this section  
29 be submitted to the voters sooner than twelve months from the date of the last  
30 submission of a proposal pursuant to this section.

31           3. All revenue received by a district from the tax authorized pursuant to  
32 this section shall be deposited in a special trust fund and shall be used solely for  
33 providing jail services and court facilities and equipment for such district for so  
34 long as the tax shall remain in effect.

35           4. Once the tax authorized by this section is abolished or terminated by  
36 any means, all funds remaining in the special trust fund shall be used solely for  
37 providing jail services and court facilities and equipment for the district. Any  
38 funds in such special trust fund which are not needed for current expenditures  
39 may be invested by the commission in accordance with applicable laws relating  
40 to the investment of other county funds.

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

55 expenditures of funds arising from the regional jail district sales tax trust fund  
56 shall be paid pursuant to an appropriation adopted by the commission and shall  
57 be approved by the commission. Expenditures may be made from the fund for  
58 any function authorized in the order adopted by the commission submitting the  
59 regional jail district tax to the voters.

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

74         7. Except as provided in this section, all provisions of sections 32.085 and  
75 32.087 shall apply to the tax imposed pursuant to this section.

76         8. The provisions of this section shall expire September 30, [2015] **2027**.

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