

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 405
98TH GENERAL ASSEMBLY

2009H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 52.260, 65.620, and 221.407, RSMo, and to enact in lieu thereof three new sections relating to the collection of public funds.

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

Section A. Sections 52.260, 65.620, and 221.407, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 52.260, 65.620, and 221.407, to read as follows:

52.260. The collector in counties not having township organization shall collect on behalf of the county the following fees for collecting all state, county, bridge, road, school, back and delinquent, and all other local taxes, including merchants', manufacturers' and liquor and beer licenses, other than ditch and levee taxes, and the fees collected shall be deposited in the county general fund:

(1) In all counties wherein the total amount levied for any one year exceeds two hundred and fifty thousand dollars and is less than three hundred and fifty thousand dollars, a fee of two and one-half percent on the amount collected;

(2) In all counties wherein the total amount levied for any one year exceeds three hundred and fifty thousand dollars and is less than [two] **three** million dollars, a fee of two and one-half percent on the first three hundred and fifty thousand dollars collected and one percent on whatever amount may be collected over three hundred and fifty thousand dollars;

(3) In all counties wherein the total amount levied for any one year exceeds [two] **three** million dollars, a fee of one percent on the amounts collected.

65.620. 1. Whenever any county abolishes township organization the county treasurer and ex officio collector shall immediately settle his accounts as treasurer with the county commission and shall thereafter perform all duties, exercise all powers, have all rights and be

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

4 subject to all liabilities imposed and conferred upon the county collector of revenue under
5 chapter 52 until the first Monday in March after the general election next following the
6 abolishment of township organization and until a collector of revenue for the county is elected
7 and qualified. The person elected collector at the general election as aforesaid, if that election
8 is not one for collector of revenue under chapter 52, shall serve until the first Monday in March
9 following the election and qualification of a collector of revenue under chapter 52. Upon
10 abolition of township organization a county treasurer shall be appointed to serve until the
11 expiration of the term of such officer pursuant to chapter 54.

12 2. Upon abolition of township organization, title to all property of all kinds theretofore
13 owned by the several townships of the county shall vest in the county and the county shall be
14 liable for all outstanding obligations and liabilities of the several townships.

15 3. The terms of office of all township officers shall expire on the abolition of township
16 organization and the township trustee of each township shall immediately settle his accounts
17 with the county clerk and all township officers shall promptly deliver to the appropriate county
18 officers, as directed by the county commission, all books, papers, records and property pertaining
19 to their offices.

20 **4. For a period of one calendar year following the abolition of the townships or**
21 **until the voters of the county have approved a tax levy for road and bridge purposes,**
22 **whichever occurs first, the county collector shall continue to collect a property tax on a**
23 **county-wide basis in an amount equal to the tax levied by the township that had the lowest**
24 **total tax rate in the county immediately prior to the abolishment of the townships. The**
25 **continued collection of the tax shall be considered a continuation of an existing tax and**
26 **shall not be considered a new tax levy.**

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

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

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

15 YES NO

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

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

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

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

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

48 deposited with the treasurer of each such district, and all expenditures of funds arising from the
49 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the
50 commission and shall be approved by the commission. Expenditures may be made from the fund
51 for any function authorized in the order adopted by the commission submitting the regional jail
52 district tax to the voters.

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

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

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

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