

FIRST REGULAR SESSION

SENATE BILL NO. 258

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALLINGFORD.

Read 1st time January 15, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1333S.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Section A. Section 221.407, RSMo, is repealed and one new section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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