

SECOND REGULAR SESSION

SENATE BILL NO. 834

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SIFTON.

Pre-filed December 22, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5498S.011

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to a sales tax for a certain county to be used for law enforcement purposes.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new
2 section, to be known as section 94.860, to read as follows:

**94.860. 1. Notwithstanding the provisions of subsection 1 of
2 section 67.582, the governing body of a charter county with a
3 population of nine hundred fifty thousand or more is authorized to
4 impose by ordinance a sales tax in the amount of up to one-half of one
5 percent on all retail sales made in the part of the county outside of
6 incorporated cities, towns, and villages which are subject to taxation
7 pursuant to sections 144.010 to 144.525 for the purpose of providing law
8 enforcement services to such county. The tax authorized by this
9 section shall be in addition to any and all other sales taxes allowed by
10 law, except that no ordinance imposing a sales tax pursuant to this
11 section shall be effective unless the governing body of the county
12 submits to the voters residing in the part of the county outside of
13 incorporated cities, towns, and villages, at a county or state general,
14 primary, or special election, a proposal to authorize the governing body
15 of the county to impose a tax.**

16 **2. The ballot submission for the proposal to authorize imposition
17 of the tax authorized by this section shall contain substantially the
18 following language:**

19 **Shall (insert the name of the charter county) impose
20 a sales tax of (insert sales tax amount) in the part of
21 (insert the name of the charter county) outside of incorporated cities,
22 towns, and villages for the purpose of providing law enforcement**

23 services for the county?

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 proposal by the qualified voters
29 voting thereon are in favor of the proposal submitted pursuant to this
30 subsection, then the ordinance and any amendments thereto shall be in
31 effect on the first day of the second quarter immediately following the
32 election approving the proposal. If a proposal receives less than the
33 required majority, then the governing body of the county shall have no
34 power to impose the sales tax herein authorized unless and until the
35 governing body of the county shall again have submitted another
36 proposal to authorize the governing body of the county to impose the
37 sales tax authorized by this section and such proposal is approved by
38 the required majority of the qualified voters voting thereon. However,
39 in no event shall a proposal pursuant to this section be submitted
40 sooner than twelve months from the date of the last proposal pursuant
41 to this section.

42 3. The revenue received by a county treasurer from the tax
43 authorized under the provisions of this section shall be deposited in a
44 special trust fund and used solely for providing law enforcement
45 services in the part of the county outside of incorporated cities, towns,
46 and villages, for so long as the tax shall remain in effect. Revenue
47 placed in the special trust fund may also be utilized for capital
48 improvement projects for law enforcement facilities serving the part of
49 the county outside of incorporated cities, towns, and villages. Any
50 funds in such special trust fund which are not needed for current
51 expenditures may be invested by the governing body in accordance
52 with applicable laws relating to the investment of other county funds.

53 4. The sales taxes collected by the director of revenue pursuant
54 to this section on behalf of a charter county with a population of nine
55 hundred fifty thousand or more shall be deposited in the "County Law
56 Enforcement Sales Tax Trust Fund" created by subsection 5 of section
57 67.582, less one percent for cost of collection which shall be deposited
58 in the state's general revenue fund after payment of premiums for
59 surety bonds as provided in section 32.087. The moneys in the trust
60 fund shall not be deemed to be state funds and shall not be commingled
61 with any funds of the state. The director of revenue shall keep

62 accurate records of the amount of money in the trusts and which were
63 collected in each county imposing a sales tax under this section, and
64 the records shall be open to the inspection of the officers of the county
65 and the public. Not later than the tenth day of each month the director
66 of revenue shall distribute all moneys deposited in the trust fund
67 during each month to the county which levied the tax; such funds shall
68 be deposited with the county treasurer of each such county, and all
69 expenditures of funds arising from the tax authorized by this section
70 shall be by an appropriation act to be enacted by the governing body
71 of each such county. Expenditures may be made from the funds for any
72 functions authorized in the ordinance adopted by the governing body
73 submitting the tax to the voters.

74 5. The director of revenue may authorize the state treasurer to
75 make refunds from the amounts in the trust fund and credited to any
76 county for erroneous payments and overpayments made, and may
77 redeem dishonored checks and drafts deposited to the credit of such
78 counties. If any county abolishes the tax, the county shall notify the
79 director of revenue of the action at least ninety days before the
80 effective date of the repeal and the director of revenue may order
81 retention in the appropriate trust fund, for a period of one year, or two
82 percent of the amount collected after receipt of such notice to cover
83 possible refunds and overpayments of the tax and to redeem
84 dishonored checks and drafts deposited to the credit of such
85 accounts. After one year has elapsed after the abolition of the tax in
86 such county, the director of revenue shall remit the balance in the
87 account to the county and close the accounts of that county established
88 pursuant to this section. The director of revenue shall notify each
89 county of each instance of any amount refunded or any check redeemed
90 from the receipts due to the county.

91 6. Except as modified in this section, all provisions of sections
92 32.085 and 32.087 shall apply to the tax imposed pursuant to this
93 section.

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