#### SECOND REGULAR SESSION

## SENATE BILL NO. 984

#### 98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR PARSON.

Read 1st time January 27, 2016, and ordered printed.

6195S.01I

ADRIANE D. CROUSE, Secretary.

### AN ACT

To repeal section 182.802, RSMo, and to enact in lieu thereof one new section relating to sales tax for public libraries.

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

Section A. Section 182.802, RSMo, is repealed and one new section 2 enacted in lieu thereof, to be known as section 182.802, to read as follows:

182.802. 1. (1) Any public library district located in any of the following 2 counties may impose a tax as provided in this section:

- 3 (a) At least partially within any county of the third classification without 4 a township form of government and with more than forty thousand eight hundred
- 5 but fewer than forty thousand nine hundred inhabitants;
- 6 (b) Any county of the third classification without a township form of government and with more than thirteen thousand five hundred but fewer than 8 thirteen thousand six hundred inhabitants;
- 9 (c) Any county of the third classification without a township form of 10 government and with more than thirteen thousand two hundred but fewer than 11 thirteen thousand three hundred inhabitants;
- 12 (d) Any county of the third classification with a township form of 13 government and with more than twenty-nine thousand seven hundred but fewer 14 than twenty-nine thousand eight hundred inhabitants;
- 15 (e) Any county of the second classification with more than nineteen 16 thousand seven hundred but fewer than nineteen thousand eight hundred 17 inhabitants;
- 18 (f) Any county of the third classification with a township form of 19 government and with more than thirty-three thousand one hundred but fewer 20 than thirty-three thousand two hundred inhabitants;

SB 984 2

- (g) Any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the third classification with more than six thousand but fewer than seven thousand inhabitants as the county seat;
- 25 (h) Any county of the fourth classification with more than twenty 26 thousand but fewer than thirty thousand inhabitants; or

# (i) Any county of the third classification with more than thirteen thousand nine hundred but fewer than fourteen thousand inhabitants.

- (2) Any public library district listed in subdivision (1) of this subsection may, by a majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the operation and maintenance of public libraries within the boundaries of such library district. The tax authorized by this subsection shall be in addition to all other taxes allowed by law. No tax under this subsection shall become effective unless the board of directors submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax, and such tax shall become effective only after the majority of the voters voting on such tax approve such tax.
- 2. In the event the district seeks to impose a sales tax under this subsection, the question shall be submitted in substantially the following form:

  Shall a ....... cent sales tax be levied on all retail sales within the district for the purpose of providing funding for ....... library district?

 $\square$  YES  $\square$  NO

- If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors shall have no power to impose the tax unless and until another proposal to authorize the tax is submitted to the voters of the district and such proposal is approved by a majority of the qualified voters voting thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved under this subsection.
- 3. As used in this section, "qualified voters" or "voters" means any individuals residing within the district who are eligible to be registered voters and who have registered to vote under chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed district, all of the owners of real property located within the proposed district who have

SB 984 3

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unanimously petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax authorized in this section. If the owner of the property within the proposed district is a political subdivision or corporation of the state, the governing body of such political subdivision or corporation shall be considered the owner for purposes of this section.

4. For purposes of this section the term "public library district" shall mean any city library district, county library district, city-county library district, municipal library district, consolidated library district, or urban library district.

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