

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 49

AN ACT

To repeal sections 67.505 and 67.547, RSMo, and to enact in lieu thereof two new sections relating to local sales taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 67.505 and 67.547, RSMo, are repealed
2 and two new sections enacted in lieu thereof, to be known as
3 sections 67.505 and 67.547, to read as follows:

4 67.505. 1. Any county may, by a majority vote of its
5 governing body, impose a county sales tax, in conjunction with a
6 property tax reduction for each year in which the sales tax is
7 imposed, for the benefit of such county in accordance with the
8 provisions of sections 67.500 to 67.545; provided, however, that
9 no ordinance or order enacted pursuant to the authority granted
10 by the provisions of sections 67.500 to 67.545 shall be effective
11 unless the governing body of the county submits to the voters of
12 the county, at a county or state general, primary or special
13 election, a proposal to authorize the governing body of the
14 county to impose a tax and reduce property taxes under the
15 provisions of sections 67.500 to 67.545.

16 2. The ballot of submission shall contain, but need not be

1 limited to, the following language:

2 Shall the county of _____ (county's name) impose a
3 countywide sales tax of _____ (insert amount) and reduce its
4 total property tax levy annually by _____ (insert amount)
5 percent of the total amount of sales tax revenue collected in the
6 same tax year?

7 ☐ YES

☐ NO

8 If you are in favor of the question, place an "X" in the box
9 opposite "YES". If you are opposed to the question, place an "X"
10 in the box opposite "NO".
11

12 If a majority of the votes cast on the proposal by the qualified
13 voters voting thereon are in favor of the proposal, then the
14 ordinance or order and any amendments thereto shall be in effect.
15 If a majority of the votes cast by the qualified voters voting
16 are opposed to the proposal, then the governing body of the
17 county shall have no power to impose the sales tax and reduce the
18 property tax as herein authorized unless and until the governing
19 body of the county shall again have submitted another proposal to
20 authorize the governing body of the county to impose the sales
21 tax and reduce the property tax under the provisions of sections
22 67.500 to 67.545 and such proposal is approved by a majority of
23 the qualified voters voting thereon.

24 3. The sales tax may be imposed at a rate of one-fourth of
25 one percent, three-eighths of one percent or one-half of one
26 percent on the receipts from the sale at retail of all tangible
27 personal property or taxable services at retail within any county
28 adopting such tax, if such property and services are subject to

1 taxation by the state of Missouri under the provisions of
2 sections 144.010 to 144.525. Each year in which a sales tax is
3 imposed under the provisions of sections 67.500 to 67.545, the
4 county shall, after determining its budget, excluding funds
5 required to be set aside and placed to the credit of special road
6 districts, within the limits set by the constitution and laws of
7 this state for the following calendar year and the total property
8 tax levy needed to raise the revenues required by such budget,
9 reduce that total property tax levy in an amount sufficient to
10 decrease the total property taxes it will collect by an amount
11 equal to one of the following:

12 (1) Fifty percent of the sales tax revenue collected in the
13 tax year for which the property taxes are being levied;

14 (2) Sixty percent of the sales tax revenue collected in the
15 tax year for which the property taxes are being levied;

16 (3) Seventy percent of the sales tax revenue collected in
17 the tax year for which the property taxes are being levied;

18 (4) Eighty percent of the sales tax revenue collected in
19 the tax year for which the property taxes are being levied;

20 (5) Ninety percent of the sales tax revenue collected in
21 the tax year for which the property taxes are being levied;

22 (6) One hundred percent of the sales tax revenue collected
23 in the tax year for which the property taxes are being levied;

24
25 provided that, in the event that in the immediately preceding
26 year a county actually collected more or less sales tax revenue
27 than the amount determined under subdivision (4) of section
28 67.500, the county shall adjust its total property tax levy for

the current year to reflect such increase or decrease.

4. No county in this state shall impose a tax under this section for the purpose of funding in whole or in part the construction, operation, or maintenance of any zoological activities, zoological facilities, zoological organizations, the metropolitan zoological park and museum district as created under section 184.350, or any zoological boards.

67.547. 1. In addition to the tax authorized by section 67.505, any county as defined in 67.750 may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

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

Shall the county of (county's name)
impose a countywide sales tax of (insert rate)
percent for the purpose of (insert purpose)?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X"

1 in the box opposite "NO".

2
3 If a majority of the votes cast on the proposal by the qualified
4 voters voting thereon are in favor of the proposal, then the
5 ordinance or order and any amendments thereto shall be in effect.
6 If a majority of the votes cast by the qualified voters voting
7 are opposed to the proposal, then the governing body of the
8 county shall have no power to impose the sales tax as herein
9 authorized unless and until the governing body of the county
10 submits another proposal to authorize the governing body of the
11 county to impose the sales tax under the provisions of this
12 section and such proposal is approved by a majority of the
13 qualified voters voting thereon. The revenue collected from the
14 sales tax authorized under this section shall only be used for
15 the purpose approved by voters of the county.

16 3. The sales tax may be imposed at a rate of one-eighth of
17 one percent, one-fourth of one percent, three-eighths of one
18 percent, or one-half of one percent on the receipts from the sale
19 at retail of all tangible personal property or taxable services
20 at retail within any county adopting such tax[,] if such property
21 and services are subject to taxation by the state of Missouri
22 under the provisions of sections 144.010 to 144.525. In any city
23 not within a county or any county described in subsection 5 of
24 this section, no sales tax for the purpose of funding zoological
25 activities and zoological facilities as those terms are defined
26 in section 184.500 shall exceed a rate of one-eighth of one
27 percent unless the sales tax was levied and collected before
28 August 28, 2017.

1 4. Except as modified in this section, all provisions of
2 sections 32.085 and 32.087 shall apply to the tax imposed under
3 this section.

4 5. In any first class county having a charter form of
5 government and having a population of nine hundred thousand or
6 more, the proceeds of the sales tax authorized by this section
7 shall be distributed so that an amount equal to three-eighths of
8 the proceeds of the tax shall be distributed to the county and
9 the remaining five-eighths shall be distributed to the cities,
10 towns and villages and the unincorporated area of the county on
11 the ratio that the population of each bears to the total
12 population of the county. The population of each city, town or
13 village and the unincorporated area of the county and the total
14 population of the county shall be determined on the basis of the
15 most recent federal decennial census. The provisions of this
16 subsection shall not apply if the revenue collected is used to
17 support zoological activities of the zoological subdistrict as
18 defined under section 184.352.

19 6. Except as prohibited under section 184.353, residents of
20 any county that does not adopt a sales tax under this section for
21 the purpose of supporting zoological activities may be charged an
22 admission fee for zoological facilities, programs, or events that
23 are not part of the zoological subdistrict defined under
24 subsection 15 of section 184.352 as of August 28, 2017.

25 7. In any county of the second classification with more
26 than nineteen thousand seven hundred but fewer than nineteen
27 thousand eight hundred inhabitants, the proceeds of the sales tax
28 authorized by this section shall be distributed so that an amount

1 equal to three-fourths of the proceeds of the tax shall be
2 distributed to the county and the remaining one-fourth shall be
3 distributed equally among the incorporated cities, towns, and
4 villages of the county. Upon request from any city, town, or
5 village within the county, the county shall make available for
6 inspection the distribution report provided to the county by the
7 department of revenue. Any expenses incurred by the county in
8 supplying such report to a city, town, or village shall be paid
9 by such city, town, or village.

10 [7.] 8. In any first class county having a charter form of
11 government and having a population of nine hundred thousand or
12 more, no tax shall be imposed pursuant to this section for the
13 purpose of funding in whole or in part the construction,
14 operation or maintenance of a sports stadium, field house, indoor
15 or outdoor recreational facility, center, playing field, parking
16 facility or anything incidental or necessary to a complex
17 suitable for any type of professional sport or recreation, either
18 upon, above or below the ground.

19 [8.] 9. No county in this state, other than a county with a
20 charter form of government and with more than nine hundred fifty
21 thousand inhabitants and a city not within a county, shall impose
22 a tax under this section for the purpose of funding in whole or
23 in part the construction, operation, or maintenance of any
24 zoological activities, zoological facilities, zoological
25 organizations, the metropolitan zoological park and museum
26 district as created under section 184.350, or any zoological
27 boards.

28 10. The director of revenue may authorize the state

1 treasurer to make refunds from the amounts in the trust fund and
2 credited to any county for erroneous payments and overpayments
3 made, and may redeem dishonored checks and drafts deposited to
4 the credit of such counties. If any county abolishes the tax,
5 the county shall notify the director of revenue of the action at
6 least ninety days prior to the effective date of the repeal and
7 the director of revenue may order retention in the trust fund,
8 for a period of one year, of two percent of the amount collected
9 after receipt of such notice to cover possible refunds or
10 overpayment of the tax and to redeem dishonored checks and drafts
11 deposited to the credit of such accounts. After one year has
12 elapsed after the effective date of abolition of the tax in such
13 county, the director of revenue shall remit the balance in the
14 account to the county and close the account of that county. The
15 director of revenue shall notify each county of each instance of
16 any amount refunded or any check redeemed from receipts due the
17 county.

18 11. No revenue received from a tax for the purpose of
19 funding zoological activities in any county shall be used for the
20 benefit of any entity that has ever been named Grant's Farm or is
21 located at ten thousand five hundred one Gravois Road, Saint
22 Louis, Missouri, or successor address, or to supplant any funding
23 received from the metropolitan zoological park and museum
24 district established under section 184.350.