

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/Senate Bill No. 49, Page 5, Section 67.547, Line 13

of said page, by inserting immediately after "thereon." the following: "A county shall not submit to the voters a proposed sales tax under this section for a period of two years from the date of an election in which the county previously submitted to the voters a proposed sales tax under this section, regardless of whether the initial proposed sales tax was approved or disapproved by the voters."; and further amend line 28 of said page, by inserting at the end of said line the following: "Beginning August 28, 2017, the combined rate of sales taxes adopted under this section by any county shall not exceed one percent."; and

Further amend said bill and section, page 6, line 12 of said page, by inserting immediately after "county." the following: "Three-eighths of the tax rate adopted by such a county shall be included in the calculation of the county's one percent combined tax rate ceiling provided in subsection 3 of this section."; and

Further amend said bill and section, page 8, line 24 of said page, by inserting after all of said line the following:

"94.510. 1. Any city may, by a majority vote of its council or governing body, impose a city sales tax for the

benefit of such city in accordance with the provisions of sections 94.500 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city submits to the voters of the city, at a public election, a proposal to authorize the legislative body of the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of submission shall be in substantially the following form:

Shall the city of _____ (insert name of city) impose a city sales tax of _____ (insert rate of percent) percent?

☐ YES

☐ 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 ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the city shall have no power to impose the tax herein authorized unless and until the legislative body of the city shall again have submitted another proposal to authorize the legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550, and such proposal is approved by a majority of the qualified voters voting thereon.

2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of one percent or one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation

1 by the state of Missouri under the provisions of sections 144.010
2 to 144.525; except that, each city not within a county may impose
3 such tax at a rate not to exceed one and three-eighths percent.
4 Beginning August 28, 2017, the combined rate of sales taxes
5 adopted under this section by any city shall not exceed two
6 percent.

7 3. If any city in which a city tax has been imposed in the
8 manner provided for in sections 94.500 to 94.550 shall thereafter
9 change or alter its boundaries, the city clerk of the city shall
10 forward to the director of revenue by United States registered
11 mail or certified mail a certified copy of the ordinance adding
12 or detaching territory from the city. The ordinance shall
13 reflect the effective date thereof, and shall be accompanied by a
14 map of the city clearly showing the territory added thereto or
15 detached therefrom. Upon receipt of the ordinance and map, the
16 tax imposed by the act shall be effective in the added territory
17 or abolished in the detached territory on the effective date of
18 the change of the city boundary.

19 4. If any city abolishes the tax authorized under this
20 section, the repeal of such tax shall become effective December
21 thirty-first of the calendar year in which such abolishment was
22 approved. Each city shall notify the director of revenue at
23 least ninety days prior to the effective date of the expiration
24 of the sales tax authorized by this section and the director of
25 revenue may order retention in the trust fund, for a period of
26 one year, of two percent of the amount collected after receipt of
27 such notice to cover possible refunds or overpayment of such tax
28 and to redeem dishonored checks and drafts deposited to the
29 credit of such accounts. After one year has elapsed after the

1 date of expiration of the tax authorized by this section in such
2 city, the director of revenue shall remit the balance in the
3 account to the city and close the account of that city. The
4 director of revenue shall notify each city of each instance of
5 any amount refunded or any check redeemed from receipts due the
6 city."; and

7 Further amend the title and enacting clause accordingly.