

FIRST REGULAR SESSION

SENATE BILL NO. 264

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DIXON.

Read 1st time January 9, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1069S.02I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to the local workforce development act of 2017, with penalty provisions.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new
2 section, to be known as section 67.1790, to read as follows:

**67.1790. 1. The provisions of this section shall be known as the
2 "Local Workforce Development Act of 2017".**

3 **2. The governing body of any county of the first classification
4 with more than two hundred sixty thousand but fewer than three
5 hundred thousand inhabitants, or any city within such county, may
6 impose by order or ordinance a sales tax on all retail sales made within
7 the county or city that are subject to sales tax under chapter 144 for
8 the purpose of funding early childhood education programs in the
9 county or city. The tax shall not exceed one quarter of one percent and
10 shall be imposed solely for the purpose of funding early childhood
11 education programs in the county or city. The tax authorized in this
12 section shall be in addition to all other sales taxes imposed by law and
13 shall be stated separately from all other charges and taxes. The order
14 or ordinance imposing a sales tax under this section shall not become
15 effective unless the governing body of the county or city submits to the
16 voters residing within the county or city, at a general election, a
17 proposal to authorize the governing body of the county or city to
18 impose a tax under this section.**

19 **3. The question of whether the tax authorized by this section
20 shall be imposed shall be submitted in substantially the following form:**

21

OFFICIAL BALLOT

58 city. Any funds in the special trust fund which are not needed for
59 current expenditures shall be invested in the same manner as other
60 funds are invested. Any interest and moneys earned on such
61 investments shall be credited to the fund.

62 5. In order to permit sellers required to collect and report the
63 sales tax to collect the amount required to be reported and remitted,
64 but not to change the requirements of reporting or remitting the tax,
65 or to serve as a levy of the tax, and in order to avoid fractions of
66 pennies, the governing body of the county or city may authorize the use
67 of a bracket system similar to that authorized in section 144.285, and
68 notwithstanding the provisions of that section, this new bracket system
69 shall be used where this tax is imposed and shall apply to all taxable
70 transactions. Beginning with the effective date of the tax, every
71 retailer in the county or city shall add the sales tax to the sale price,
72 and this tax shall be a debt of the purchaser to the retailer until paid,
73 and shall be recoverable at law in the same manner as the purchase
74 price. For purposes of this section, all retail sales shall be deemed to
75 be consummated at the place of business of the retailer.

76 6. All applicable provisions in sections 144.010 to 144.525
77 governing the state sales tax, and section 32.057, the uniform
78 confidentiality provision, shall apply to the collection of the tax, and
79 all exemptions granted to agencies of government, organizations, and
80 persons under sections 144.010 to 144.525 are hereby made applicable
81 to the imposition and collection of the tax. The same sales tax permit,
82 exemption certificate, and retail certificate required by sections 144.010
83 to 144.525 for the administration and collection of the state sales tax
84 shall satisfy the requirements of this section, and no additional permit
85 or exemption certificate or retail certificate shall be required; except
86 that, the director of revenue may prescribe a form of exemption
87 certificate for an exemption from the tax. All discounts allowed the
88 retailer under the state sales tax for the collection of and for payment
89 of taxes are hereby allowed and made applicable to the tax. The
90 penalties for violations provided in section 32.057 and sections 144.010
91 to 144.525 are hereby made applicable to violations of this section. If
92 any person is delinquent in the payment of the amount required to be
93 paid under this section, or in the event a determination has been made
94 against the person for taxes and penalty under this section, the

95 limitation for bringing suit for the collection of the delinquent tax and
96 penalty shall be the same as that provided in sections 144.010 to
97 144.525.

98 7. The governing body of any county or city that has adopted the
99 sales tax authorized in this section may submit the question of repeal
100 of the tax to the voters at a general election. The ballot of submission
101 shall be in substantially the following form:

102 Shall (insert the name of the county or city) repeal the
103 sales tax imposed at a rate of (insert rate of percent) percent for
104 the purpose of funding early childhood education in the county or city?

105 YES NO

106 If you are in favor of the question, place an "X" in the box opposite
107 "YES". If you are opposed to the question, place an "X" in the box
108 opposite "NO".

109 If a majority of the votes cast on the question by the qualified voters
110 voting thereon are in favor of repeal, that repeal shall become effective
111 on December thirty-first of the calendar year in which such repeal was
112 approved. If a majority of the votes cast on the question by the
113 qualified voters voting thereon are opposed to the repeal, then the sales
114 tax authorized in this section shall remain effective until the question
115 is resubmitted under this section to the qualified voters and the repeal
116 is approved by a majority of the qualified voters voting on the question.

117 8. Whenever the governing body of any county or city that has
118 adopted the sales tax authorized in this section receives a petition,
119 signed by ten percent of the registered voters of the county or city
120 voting in the last gubernatorial election, calling for an election to
121 repeal the sales tax imposed under this section, the governing body
122 shall submit to the voters of the county or city a proposal to repeal the
123 tax. If a majority of the votes cast on the question by the qualified
124 voters voting thereon are in favor of the repeal, the repeal shall become
125 effective on December thirty-first of the calendar year in which such
126 repeal was approved. If a majority of the votes cast on the question by
127 the qualified voters voting thereon are opposed to the repeal, then the
128 sales tax authorized in this section shall remain effective until the
129 question is resubmitted under this section to the qualified voters and
130 the repeal is approved by a majority of the qualified voters voting on

131 the question.

132 **9. If the tax is repealed or terminated by any means, all funds**
133 **remaining in the special trust fund shall continue to be used solely for**
134 **the designated purposes, and the county or city shall notify the director**
135 **of the department of revenue of the action at least thirty days before**
136 **the effective date of the repeal and the director may order retention in**
137 **the trust fund, for a period of one year, of two percent of the amount**
138 **collected after receipt of such notice to cover possible refunds or**
139 **overpayment of the tax and to redeem dishonored checks and drafts**
140 **deposited to the credit of such accounts. After one year has elapsed**
141 **after the effective date of abolition of the tax in such county or city, the**
142 **director shall remit the balance in the account to the county or city and**
143 **close the account of that county or city. The director shall notify each**
144 **county or city of each instance of any amount refunded or any check**
145 **redeemed from receipts due the county or city.**

146 **10. The governing body of each county or city imposing the tax**
147 **authorized under this section shall select an existing community task**
148 **force to administer the revenue from the tax received by the county or**
149 **city. Such revenue shall be expended only upon approval of an existing**
150 **community task force selected by the governing body of the county or**
151 **city to administer the funds and only in accordance with a budget**
152 **approved by the county or city governing body.**

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