

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ Of \_\_\_\_\_

Amend \_\_\_\_\_ Senate \_\_\_\_\_ Bill No. 21, Page 1, Section A, Line 2,

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

1       opposed to the proposal, then the legislative body of the city  
2       shall have no power to impose the tax herein authorized unless  
3       and until the legislative body of the city shall again have  
4       submitted another proposal to authorize the legislative body of  
5       the city to impose the tax under the provisions of sections  
6       94.500 to 94.550, and such proposal is approved by a majority of  
7       the qualified voters voting thereon.

8             2. The sales tax may be imposed at a rate of one-half of  
9       one percent, seven-eighths of one percent or one percent on the  
10      receipts from the sale at retail of all tangible personal  
11      property or taxable services at retail within any city adopting  
12      such tax, if such property and services are subject to taxation  
13      by the state of Missouri under the provisions of sections 144.010  
14      to 144.525; except that, each city not within a county may impose  
15      such tax at a rate not to exceed one and three-eighths percent.  
16      Beginning August 28, 2017, no city shall submit to the voters any  
17      proposal that results in a combined rate of sales taxes adopted  
18      under this section and section 94.900 in excess of two percent.  
19      No city with a combined rate of sales tax in excess of the limit  
20      established under this subsection as of August 28, 2019, shall be  
21      required to reduce or repeal any such tax rate, but shall not be  
22      authorized to impose any new tax which shall result in a total  
23      combined rate of sales tax in excess of the limit established  
24      under this subsection.

25             3. If any city in which a city tax has been imposed in the  
26      manner provided for in sections 94.500 to 94.550 shall thereafter  
27      change or alter its boundaries, the city clerk of the city shall  
28      forward to the director of revenue by United States registered  
29      mail or certified mail a certified copy of the ordinance adding

1 or detaching territory from the city. The ordinance shall  
2 reflect the effective date thereof, and shall be accompanied by a  
3 map of the city clearly showing the territory added thereto or  
4 detached therefrom. Upon receipt of the ordinance and map, the  
5 tax imposed by the act shall be effective in the added territory  
6 or abolished in the detached territory on the effective date of  
7 the change of the city boundary.

8 4. If any city abolishes the tax authorized under this  
9 section, the repeal of such tax shall become effective December  
10 thirty-first of the calendar year in which such abolishment was  
11 approved. Each city shall notify the director of revenue at  
12 least ninety days prior to the effective date of the expiration  
13 of the sales tax authorized by this section and the director of  
14 revenue may order retention in the trust fund, for a period of  
15 one year, of two percent of the amount collected after receipt of  
16 such notice to cover possible refunds or overpayment of such tax  
17 and to redeem dishonored checks and drafts deposited to the  
18 credit of such accounts. After one year has elapsed after the  
19 date of expiration of the tax authorized by this section in such  
20 city, the director of revenue shall remit the balance in the  
21 account to the city and close the account of that city. The  
22 director of revenue shall notify each city of each instance of  
23 any amount refunded or any check redeemed from receipts due the  
24 city."; and

25 Further amend the title and enacting clause accordingly.