

Journal of the Senate

FIRST REGULAR SESSION

THIRTY-FIRST DAY—MONDAY, MARCH 8, 2021

The Senate met pursuant to adjournment.

President Kehoe in the Chair.

The Reverend Carl Gauck offered the following prayer:

“Is not the Lord among us?” (Micah 3:11b)

Almighty God, it is another beautiful day for our drive here to do the work You have given us. And the wonders about us tell us You are present and a force gently moving us to do that which is most needful and helpful as we gather together this week. May our actions and words bring about the bills required for us to provide the results You desire. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

A quorum being established, the Senate proceeded with its business.

The Journal for Thursday, March 4, 2021, was read and approved.

The following Senators were present during the day’s proceedings:

Present—Senators

Arthur	Bean	Beck	Bernskoetter	Brattin	Brown	Burlison
Cierpiot	Crawford	Eigel	Eslinger	Gannon	Hegeman	Hoskins
Hough	Koenig	Luetkemeyer	May	Moon	Mosley	O’Laughlin
Onder	Razer	Rehder	Riddle	Rizzo	Roberts	Rowden
Schatz	Schupp	Washington	White	Wieland	Williams—34	

Absent—Senators—None

Absent with leave—Senators—None

Vacancies—None

The Lieutenant Governor was present.

RESOLUTIONS

Senator Eigel offered Senate Resolution No. 144, regarding Chase Frauenhoffer, Saint Peters, which

was adopted.

Senator Eigel offered Senate Resolution No. 145, regarding John Fraenhoffer, Saint Peters, which was adopted.

Senator Onder offered Senate Resolution No. 146, regarding Zayda Kendig, Wentzville, which was adopted.

Senator Riddle offered Senate Resolution No. 147, regarding Deborah J. Hill-Haag, Mexico, which was adopted.

Senator Riddle offered Senate Resolution No. 148, regarding the Two Hundredth Anniversary of the City of Moscow Mills, which was adopted.

CONCURRENT RESOLUTIONS

Senator May offered the following concurrent resolution:

SENATE CONCURRENT RESOLUTION NO. 18

Whereas, the United States economy is today plagued by a growing gap between the rich and the non-rich; by a global recession and credit crisis; by debilitating waste and under-employment of human talent; by inadequate growth alongside shackled technological potential; by record-level trade and governmental budget deficits; and by an estimated “hidden debt” of fifty-six trillion dollars, or four hundred eighty-three thousand dollars per household, in future Social Security and Medicare entitlements, added to historically high federal debt being imposed on young Americans and generations not yet born; and

Whereas, the sustainable growth and energy self-sufficiency of the American economy in the twenty-first century will require trillions of dollars each year of new and improved, life-enhancing technology, rentable space and physical infrastructure; and

Whereas, the Joint Economic Committee of Congress, as early as 1977, has declared broad-based ownership of new capital as an effective strategy for raising national productivity; and

Whereas, the national goals of equal economic opportunity and widespread capital ownership have been blocked by artificial barriers erected in monetary, tax, and inheritance policies; and

Whereas, this policy objective has been frustrated by the systemic concentration of economic power and exclusionary access to future capital credit to the advantage of the wealthiest Americans; and

Whereas, the Federal Reserve System has stifled the growth of America’s productive capacity through its monetary policy, by monetizing public-sector growth and mounting federal deficits and bailouts of mortgage loan sharks and their Wall Street syndicators; by favoring speculation over investment; by shortchanging the capital credit needs of entrepreneurs, inventors, farmers and workers; by increasing the dependency of families by burdening them with usurious consumer credit; and by perpetuating unjust capital credit and ownership barriers between rich Americans and those without savings; and

Whereas, there is a fundamental difference between asset-backed credit for productive uses and debt-backed credit for non-productive uses, consumption, or speculation; the first being critical for stimulating private sector investment, savings, and the supply of new marketable wealth, and the second being used to give people more inflated dollars to chase the same supply of existing wealth; and

Whereas, the Federal Reserve Board is now empowered under section 13, paragraph 2 of the Federal Reserve Act to reform monetary policy to discourage non-productive and speculative uses of credit, to encourage accelerated rates of private sector growth, and to promote widespread individual access to productive credit as a fundamental right of citizenship:

Now, Therefore, Be It Resolved that the members of the Missouri Senate, One Hundred First General Assembly, First Regular Session, the House of Representatives concurring therein, hereby call on the U.S. Congress to enact the proposed Economic Democracy Act as a national “just free market” policy to foster life-long capital ownership self-sufficiency as a fundamental right of citizenship and as a means to achieve true economic independence for all citizens; and

Be It Further Resolved that the Act would amend the Federal Reserve Act (1) to require the Federal Reserve Board to stop monetizing government debt through its buying and selling of U.S. Treasury securities, (2) to begin re-activating its discount mechanism through its twelve regional Federal Reserve Banks to encourage sustainable, non-inflationary private sector growth linked to lifetime equal capital ownership opportunities for every American, and (3) for each regional Federal Reserve bank to provide an equal ownership share to the permanent residents they serve; and

Be It Further Resolved that the Act would simplify today’s complex and inequitable tax system by substituting a single-rate tax on non-exempt personal incomes from all sources above a living income exemption, while:

1. Paying from general revenues all entitlements, welfare supports, and other government spending at present levels, while fulfilling all current Social Security and Medicare obligations;
2. Eliminating the payroll tax on workers and employers;
3. Taxing the individual recipient of all gifts and inheritances above a determined level to encourage extremely wealthy citizens to spread out their wealth or estates among many citizens;
4. Making dividend payouts deductible to corporations, to promote one hundred percent distributions to shareholders and accelerate citizen capital loan repayments; and
5. Balancing the budget and paying off federal government debt as quickly as possible; and

Be It Further Resolved that the General Assembly petitions the Federal Reserve Board to adopt a two-tiered money-creation and credit policy that sharply distinguishes between ownership-expanding productive credit, and ownership-concentrating, nonproductive and speculative uses of credit. The upper tier, reflecting the higher market costs of borrowing “old money” from existing domestic and foreign savings pools and existing assets, should continue to be maintained as a source of market-rate credit to public-sector borrowers, consumers, speculators, and for all other nonproductive purposes. The Federal Reserve discount rate for the lower tier should be reduced to no higher than one-half percent as a one-time “service fee” for creating interest-free capital credit and money backed by broadly owned capital assets. This new reservoir of Federal Reserve monetized capital credit should be reserved exclusively for capital credit borrowers through Federal Reserve regulated commercial and cooperative banks. Citizens’ tax-sheltered “Capital Ownership Accounts”, similar to Individual Retirement Accounts, or “IRAs”, would receive insured capital credit at reasonable bank service charges covering capital credit insurance premiums. Such expanded bank credit should not be subsidized by the taxpayers, and should be backed and collateralized by the newly acquired assets and private sector credit insurance to cover the risk of default. Such ownership-broadening capital credit borrowed through local commercial and cooperative banks could be invested in “qualified” securities such as newly issued, full-dividend payout, full voting shares in a company for which a member of the citizen’s household works; companies in which the citizen’s household has a monthly billing account; Employee Stock Ownership Plans; and Homeowners Equity Corporations for turning renters into owners; production and marketing cooperatives and partnerships; family-owned and -operated businesses and farms; and mature companies with a history of solid earnings. In order to finance new infrastructure and land development, Citizens Land Development Cooperatives could receive fed-monetized capital credit through local commercial and cooperative banks on behalf of every permanent resident in their jurisdictions. Every child, woman, and man in the area covered by a CLDC would receive a free, full dividend-payout, full voting, non-transferable share, entitling them to an equal share of leasing profits and voting control in the CLDC; and

Be It Further Resolved that the Secretary of the Senate be instructed to prepare a properly inscribed copy of this resolution for the President of the United States, each member of the Missouri Congressional delegation, and the Board of Governors of the Federal Reserve System.

SENATE BILLS FOR PERFECTION

Senator Eigel moved that **SB 24** be taken up for perfection, which motion prevailed.

Senator Eigel offered **SS** for **SB 24**, entitled:

SENATE SUBSTITUTE FOR SENATE BILL NO. 24

An Act to repeal sections 94.902, 137.115, 137.280, 143.121, and 144.757, RSMo, and to enact in lieu thereof eight new sections relating to taxation, with an emergency clause for a certain section.

Senator Eigel moved that **SS** for **SB 24** be adopted.

Senator Crawford assumed the Chair.

Senator May offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Bill No. 24, Page 7, Section 94.902, Line 197, by inserting after all of said line the following:

“99.805. As used in sections 99.800 to 99.865, unless the context clearly requires otherwise, the

following terms shall mean:

(1) “Blighted area”, an area which, by reason of the predominance of defective or inadequate street layout, insanitary or unsafe conditions, deterioration of site improvements, [improper subdivision or obsolete platting,] or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, [morals,] or welfare in its present condition and use, **and, for areas located in a city not within a county which are located in a census tract that is defined as a low-income community under 26 U.S.C. Section 45D(e) or is eligible to be designated as a qualified opportunity zone under 26 U.S.C. Section 1400Z-1;**

(2) “Collecting officer”, the officer of the municipality responsible for receiving and processing payments in lieu of taxes or economic activity taxes from taxpayers or the department of revenue;

(3) “Conservation area”, any improved area within the boundaries of a redevelopment area located within the territorial limits of a municipality in which fifty percent or more of the structures in the area have an age of thirty-five years or more. Such an area is not yet a blighted area but is detrimental to the public health, safety, [morals,] or welfare and may become a blighted area because of any one or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of community planning. A conservation area shall meet at least three of the factors provided in this subdivision for projects approved on or after December 23, 1997;

(4) “Economic activity taxes”, the total additional revenue from taxes which are imposed by a municipality and other taxing districts, and which are generated by economic activities within a redevelopment area over the amount of such taxes generated by economic activities within such redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area, while tax increment financing remains in effect, but excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels, licenses, fees or special assessments. For redevelopment projects or redevelopment plans approved after December 23, 1997, if a retail establishment relocates within one year from one facility to another facility within the same county and the governing body of the municipality finds that the relocation is a direct beneficiary of tax increment financing, then for purposes of this definition, the economic activity taxes generated by the retail establishment shall equal the total additional revenues from economic activity taxes which are imposed by a municipality or other taxing district over the amount of economic activity taxes generated by the retail establishment in the calendar year prior to its relocation to the redevelopment area;

(5) “Economic development area”, any area or portion of an area located within the territorial limits of a municipality, which does not meet the requirements of subdivisions (1) and (3) of this section, and in which the governing body of the municipality finds that redevelopment will not be solely used for development of commercial businesses which unfairly compete in the local economy and is in the public interest because it will:

- (a) Discourage commerce, industry or manufacturing from moving their operations to another state; or
- (b) Result in increased employment in the municipality; or

(c) Result in preservation or enhancement of the tax base of the municipality;

(6) “Gambling establishment”, an excursion gambling boat as defined in section 313.800 and any related business facility including any real property improvements which are directly and solely related to such business facility, whose sole purpose is to provide goods or services to an excursion gambling boat and whose majority ownership interest is held by a person licensed to conduct gambling games on an excursion gambling boat or licensed to operate an excursion gambling boat as provided in sections 313.800 to 313.850. This subdivision shall be applicable only to a redevelopment area designated by ordinance adopted after December 23, 1997;

(7) “Greenfield area”, any vacant, unimproved, or agricultural property that is located wholly outside the incorporated limits of a city, town, or village, or that is substantially surrounded by contiguous properties with agricultural zoning classifications or uses unless said property was annexed into the incorporated limits of a city, town, or village ten years prior to the adoption of the ordinance approving the redevelopment plan for such greenfield area;

(8) “Municipality”, a city, village, or incorporated town or any county of this state. For redevelopment areas or projects approved on or after December 23, 1997, municipality applies only to cities, villages, incorporated towns or counties established for at least one year prior to such date;

(9) “Obligations”, bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by a municipality to carry out a redevelopment project or to refund outstanding obligations;

(10) “Ordinance”, an ordinance enacted by the governing body of a city, town, or village or a county or an order of the governing body of a county whose governing body is not authorized to enact ordinances;

(11) “Payment in lieu of taxes”, those estimated revenues from real property in the area selected for a redevelopment project, which revenues according to the redevelopment project or plan are to be used for a private use, which taxing districts would have received had a municipality not adopted tax increment allocation financing, and which would result from levies made after the time of the adoption of tax increment allocation financing during the time the current equalized value of real property in the area selected for the redevelopment project exceeds the total initial equalized value of real property in such area until the designation is terminated pursuant to subsection 2 of section 99.850;

(12) “Redevelopment area”, an area designated by a municipality, in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as a blighted area, a conservation area, an economic development area, an enterprise zone pursuant to sections 135.200 to 135.256, or a combination thereof, which area includes only those parcels of real property directly and substantially benefitted by the proposed redevelopment project;

(13) “Redevelopment plan”, the comprehensive program of a municipality for redevelopment intended by the payment of redevelopment costs to reduce or eliminate those conditions, the existence of which qualified the redevelopment area as a blighted area, conservation area, economic development area, or combination thereof, and to thereby enhance the tax bases of the taxing districts which extend into the redevelopment area. Each redevelopment plan shall conform to the requirements of section 99.810;

(14) “Redevelopment project”, any development project within a redevelopment area in furtherance of the objectives of the redevelopment plan; any such redevelopment project shall include a legal description

of the area selected for the redevelopment project;

(15) “Redevelopment project costs” include the sum total of all reasonable or necessary costs incurred or estimated to be incurred, and any such costs incidental to a redevelopment plan or redevelopment project, as applicable. Such costs include, but are not limited to, the following:

(a) Costs of studies, surveys, plans, and specifications;

(b) Professional service costs, including, but not limited to, architectural, engineering, legal, marketing, financial, planning or special services. Except the reasonable costs incurred by the commission established in section 99.820 for the administration of sections 99.800 to 99.865, such costs shall be allowed only as an initial expense which, to be recoverable, shall be included in the costs of a redevelopment plan or project;

(c) Property assembly costs, including, but not limited to:

a. Acquisition of land and other property, real or personal, or rights or interests therein;

b. Demolition of buildings; and

c. The clearing and grading of land;

(d) Costs of rehabilitation, reconstruction, or repair or remodeling of existing buildings and fixtures;

(e) Initial costs for an economic development area;

(f) Costs of construction of public works or improvements;

(g) Financing costs, including, but not limited to, all necessary and incidental expenses related to the issuance of obligations, and which may include payment of interest on any obligations issued pursuant to sections 99.800 to 99.865 accruing during the estimated period of construction of any redevelopment project for which such obligations are issued and for not more than eighteen months thereafter, and including reasonable reserves related thereto;

(h) All or a portion of a taxing district’s capital costs resulting from the redevelopment project necessarily incurred or to be incurred in furtherance of the objectives of the redevelopment plan and project, to the extent the municipality by written agreement accepts and approves such costs;

(i) Relocation costs to the extent that a municipality determines that relocation costs shall be paid or are required to be paid by federal or state law;

(j) Payments in lieu of taxes;

(16) “Special allocation fund”, the fund of a municipality or its commission which contains at least two separate segregated accounts for each redevelopment plan, maintained by the treasurer of the municipality or the treasurer of the commission into which payments in lieu of taxes are deposited in one account, and economic activity taxes and other revenues are deposited in the other account;

(17) “Taxing districts”, any political subdivision of this state having the power to levy taxes;

(18) “Taxing districts’ capital costs”, those costs of taxing districts for capital improvements that are found by the municipal governing bodies to be necessary and to directly result from the redevelopment project; and

(19) “Vacant land”, any parcel or combination of parcels of real property not used for industrial,

commercial, or residential buildings.

99.821. Notwithstanding any provision of sections 99.800 to 99.865 to the contrary, redevelopment plans approved or amended after December 31, 2021, by a city not within a county may provide for the deposit of up to ten percent of the tax increment financing revenues generated pursuant to section 99.845 into a strategic infrastructure for economic growth fund established by such city in lieu of deposit into the special allocation fund. Moneys deposited into the strategic infrastructure for economic growth fund pursuant to this section may be expended by the city establishing such fund for the purpose of funding capital investments in public infrastructure that the governing body of such city has determined to be in a census tract that is defined as a low-income community under 26 U.S.C. Section 45D(e) or is eligible to be designated as a qualified opportunity zone under 26 U.S.C. Section 1400Z-1.”; and

Further amend said bill, page 43, section 620.3210, line 223, by inserting after all of said line the following:

“650.550. 1. There is hereby created in the state treasury the “Economic Distress Zone Fund”, which shall consist of money appropriated under this section. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and money in the fund shall be used solely by the department of public safety to provide funding to organizations registered with the United States Internal Revenue Service as a 501(c)(3) corporation that provide services to residents of the state in areas of high incidents of crime and deteriorating infrastructure for the purpose of deterring criminal behavior in such areas. Any moneys appropriated and any other moneys made available by gift, grant, bequest, contribution, or otherwise to carry out the purpose of this section, and all interest earned on, and income generated from, moneys in the fund shall be paid to, and deposited in, the economic distress zone fund.

2. Notwithstanding the provisions of section 33.080 to the contrary, any moneys appropriated to the fund over three million dollars, excluding any moneys made available by gift, grant, bequest, contribution, or otherwise, that remain in the fund at the end of the biennium shall revert to the credit of the general revenue fund.

3. The department of public safety shall promulgate rules to carry out the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid and void.

4. As used in this section, “areas of high incidents of crime and deteriorating infrastructure” shall mean a city with a homicide rate of at least seven times the national average according to the Federal Bureau of Investigation’s Uniform Crime Reporting System; a poverty rate that exceeds twenty percent according to the United States Census Bureau; and has a school district with at least eighty percent of students who qualify for free or reduced lunch.

5. The provisions of this section shall terminate on August 28, 2024.

650.555. 1. There is hereby created in the state treasury the “988 Public Safety Fund”, which shall consist of money appropriated under this section. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and money in the fund shall be used solely by the department of public safety to provide funding to employee assistance programs established by a law enforcement agency or emergency services provider to provide professional counseling or support services to employees of a law enforcement agency or emergency services provider. Any moneys appropriated and any other moneys made available by gift, grant, bequest, contribution, or otherwise to carry out the purpose of this section, and all interest earned on, and income generated from, moneys in the fund shall be paid to, and deposited in, the 988 public safety fund.

2. Notwithstanding the provisions of section 33.080 to the contrary, any moneys appropriated to the fund over one million dollars, excluding any moneys made available any gift, grant, bequest, contribution, or otherwise, that remain in the fund at the end of the biennium shall revert to the credit of the general revenue fund.

3. The department of public safety shall promulgate rules to carry out the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid and void.”; and

Further amend the title and enacting clause accordingly.

Senator May moved that the above amendment be adopted, which motion prevailed.

Senator Roberts offered SA 2:

SENATE AMENDMENT NO. 2

Amend Senate Substitute for Senate Bill No. 24, Page 1, Section A, Line 5, by inserting after all of said line the following:

“67.990. 1. The governing body of any county or city not within a county may, upon approval of a majority of the qualified voters of such county or city voting thereon, levy and collect a tax not to exceed five cents per one hundred dollars of assessed valuation, or in any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants, the governing body may, upon approval of a majority of the qualified voters of the county voting thereon, levy and collect a tax not to exceed ten cents per one hundred dollars of assessed valuation upon all taxable property within the county or city or for the purpose of providing services to persons sixty years of age or older. The tax so levied shall be collected along with other county or city taxes, in the manner provided by law. All funds collected for this purpose shall be deposited in a special fund for the provision of services for persons sixty years of age or older, and shall be used for no other purpose except those purposes authorized in sections 67.990 to 67.995. Deposits in the fund shall be expended only upon approval of the board of directors established in section 67.993 and, **if in a county**, only in accordance with the fund budget approved by the county [or city] governing body.

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

OFFICIAL BALLOT

Shall _____ (name of county/city) levy a tax of _____ cents per each one hundred dollars assessed valuation for the purpose of providing services to persons sixty years of age or older?

YES

NO

67.993. 1. Upon the approval of the tax authorized by section 67.990 by the voters of the county or city not within a county, the tax so approved shall be imposed upon all taxable property within the county or city and the proceeds therefrom shall be deposited in a special fund, to be known as the “Senior Citizens’ Services Fund”, which is hereby established within the county or city treasury. No moneys in the senior citizens’ services fund shall be spent until the board of directors provided for in subsection 2 of this section has been appointed and has taken office.

2. Upon approval of the tax authorized by section 67.990 by the voters of the county or city, the governing body of the county or the mayor of the city shall appoint a board of directors consisting of seven directors, who shall be selected from the county or city at large and shall, as nearly as practicable, represent the various groups to be served by the board. Each director shall be a resident of the county or city. Each director shall be appointed to serve for a term of four years and until his successor is duly appointed and qualified; except that, of the directors first appointed, one director shall be appointed for a term of one year, two directors shall be appointed for a term of two years, two directors shall be appointed for a term of three years, and two directors shall be appointed for a term of four years. Directors may be reappointed. All vacancies on the board of directors shall be filled for the remainder of the unexpired term by the governing body of the county or mayor of the city. The directors shall not receive any compensation for their services, but may be reimbursed for all actual and necessary expenses incurred in the performance of their official duties from the moneys in the senior citizens’ services fund.

3. The administrative control and management of the funds in the senior citizens’ services fund and all programs to be funded therefrom shall rest solely with the board of directors appointed under subsection 2 of this section[;], except [that], **in counties**, the budget for the senior citizens’ services fund shall be approved by the governing body of the county [or city] prior to making of any payments from the fund in any fiscal year. The board of directors shall use the funds in the senior citizens’ services fund to provide programs which will improve the health, nutrition, and quality of life of persons who are sixty years of age or older. The budget may allocate funds for operational and capital needs to senior-related programs in the county or city in which such property taxes are collected. No funds in the senior citizens’ services fund may be used, directly or indirectly, for any political purpose. In providing such services, the board of directors may contract with any person to provide services relating, in whole or in part, to the services which the board itself may provide under this section, and for such purpose may expend the tax proceeds derived from the tax authorized by section 67.990.

4. The board of directors shall elect a chairman, vice chairman, and such other officers as it deems necessary; shall establish eligibility requirements for the programs it furnishes; and shall do all other things necessary to carry out the purposes of sections 67.990 to 67.995. A majority of the board of directors shall constitute a quorum.

5. The board of directors, with the approval of the governing body of the county or city, may accept any gift of property or money for the use and benefit of the persons to be served through the programs established and funded under sections 67.990 to 67.995[,] and may sell or exchange any such property so long as such sale or exchange is in the best interests of the programs provided under sections 67.990 to 67.995 and the proceeds from such sale or exchange are used exclusively to fund such programs. **For a city not within a county, the board of directors may solicit, accept, and expend grants from private or public entities and enter into agreements to effectuate such grants so long as the transaction is in the best interest of the programs provided by the board and the proceeds are used exclusively to fund such programs.**”; and

Further amend the title and enacting clause accordingly.

Senator Roberts moved that the above amendment be adopted, which motion prevailed.

Senator Hough offered SA 3:

SENATE AMENDMENT NO. 3

Amend Senate Substitute for Senate Bill No. 24, Page 1, Section A, Line 5, by inserting after all of said line the following:

“32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the governing body or official of such taxing entity shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance or order. The ordinance or order shall reflect the effective date thereof.

2. Any local sales tax so adopted shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the local sales tax, except as provided in subsection 18 of this section, and shall be imposed on all transactions on which the Missouri state sales tax is imposed.

3. (1) Every retailer within the jurisdiction of one or more taxing entities which has imposed one or more local sales taxes under the local sales tax law shall add all taxes so imposed along with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the combined rate times the amount of the sale.

(2) In addition to any local sales tax imposed or authorized under the local sales tax law as of January 1, 2022, any taxing jurisdiction may impose one or more sales taxes on all retail sales made in such taxing jurisdiction which are subject to taxation under the provisions of chapter 144 for any purpose designated by the taxing jurisdiction in its ballot of submission to its voters; provided, however, that no sales tax shall be effective unless the governing body of the taxing jurisdiction submits to the voters of the taxing jurisdiction, at a state general election, a proposal to authorize the taxing jurisdiction to impose a tax under the provisions of this subsection. The taxes authorized by this subsection shall be in addition to any and all other sales taxes allowed by law.

(3) The ballot of submission shall contain, but need not be limited to, the following language:

Shall (taxing jurisdiction’s name) impose a sales tax at the rate of
(insert amount) 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” in the box opposite “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 sales tax shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the taxing jurisdiction shall have no power to impose the sales tax authorized by this subsection unless and until the governing body of the taxing jurisdiction shall again have submitted another proposal to authorize it to impose the sales tax under the provisions of this subsection and such proposal is approved by a majority of the qualified voters voting thereon.

(4) Sales taxes imposed or authorized under the local sales tax law as of January 1, 2022, and under the provisions of this subsection shall not exceed the following amounts:

(a) For local sales taxes imposed and retained by a taxing entity that is incorporated as a city, town, or village, the total combined rate shall not exceed five percent;

(b) For local sales taxes imposed and retained by a county, excluding cities not within a county, the total combined rate shall not exceed five percent;

(c) For local sales taxes imposed and retained by all taxing jurisdictions other than those described in paragraphs (a) and (b) of this subdivision, the total combined rate of sales taxes in any given taxing jurisdiction shall not exceed three and one-fourth percent. For the purposes of this paragraph, local sales taxes imposed by taxing entities described in paragraphs (a) and (b) of this subdivision in a given taxing jurisdiction shall not be included in the calculation of the total combined rate of sales taxes under this paragraph.

(5) For the purposes of subdivision (4) of this subsection, no transient guest tax or convention and tourism tax, including sections 92.325 to 92.340, shall be considered a local sales tax under the local sales tax law.

(6) (a) In any election in which more than one sales tax levy is approved by the voters, and the passage of such levies results in a combined rate of sales tax in excess of the limits provided for under subdivision (4) of this subsection, only the sales tax levy receiving the most votes shall become effective, provided such levy does not result in a combined rate of sales tax in excess of the limits provided for under subdivision (4) of this subsection.

(b) No taxing jurisdiction with a combined rate of sales tax in excess of the rates provided in subdivision (4) of this subsection as of August 28, 2021, shall be required to reduce or repeal any such sales tax rate.

4. The brackets required to be established by the director of revenue under the provisions of section 144.285 shall be based upon the sum of the combined rate of the state sales tax and all local sales taxes imposed under the provisions of the local sales tax law.

5. (1) The ordinance or order imposing a local sales tax under the local sales tax law shall impose a tax

upon all transactions upon which the Missouri state sales tax is imposed to the extent and in the manner provided in sections 144.010 to 144.525, and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the sum of the combined rate of the state sales tax or state highway use tax and all local sales taxes imposed under the provisions of the local sales tax law.

(2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions, except those in which voters have approved a local use tax under section 144.757, shall have placed on the ballot on or after the general election in November 2014, but no later than the general election in November 2022, whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

Shall the _____ (local jurisdiction's name) discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer?,,,

Approval of this measure will result in a reduction of local revenue to provide for vital services for _____ (local jurisdiction's name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

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" in the box opposite "NO".

(3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot question before the voters on or before the general election in November 2022, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

(4) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters, the governing body of any local taxing jurisdiction that had previously imposed a local use tax on the use of motor vehicles, trailers, boats, and outboard motors may, at any time, place a proposal on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

(5) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters on or after the general election in November 2014, and on or before the general election in November 2022, whenever the governing body of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard motors receives a petition, signed by

fifteen percent of the registered voters of such jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

(6) Nothing in this subsection shall be construed to authorize the voters of any jurisdiction to repeal application of any state sales or use tax.

(7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take effect on the first day of the second calendar quarter after the election. If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation shall take effect on March 1, 2023.

(8) Notwithstanding any provision of law to the contrary, if any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed after the general election in November 2014, or if the taxing jurisdiction failed to present the ballot to the voters at a general election on or before November 2022, then the governing body of such taxing jurisdiction may, at any election subsequent to the repeal or after the general election in November 2022, if the jurisdiction failed to present the ballot to the voters, place before the voters the issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 that were purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

Shall the _____ (local jurisdiction's name) apply and collect the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer?

Approval of this measure will result in an increase of local revenue to provide for vital services for _____ (local jurisdiction's name), and it will remove a competitive advantage that non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers have over Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

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" in the box opposite "NO".

(9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is adopted, such tax shall take effect and be imposed

on the first day of the second calendar quarter after the election.

6. On and after the effective date of any local sales tax imposed under the provisions of the local sales tax law, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes authorized under the authority of the local sales tax law. All local sales taxes imposed under the local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

7. All applicable provisions contained in sections 144.010 to 144.525 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of any local sales tax imposed under the local sales tax law except as modified by the local sales tax law.

8. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter be amended, it being the intent of this general assembly to ensure that the same sales tax exemptions granted from the state sales tax law also be granted under the local sales tax law, are hereby made applicable to the imposition and collection of all local sales taxes imposed under the local sales tax law.

9. The same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of the local sales tax law, and no additional permit or exemption certificate or retail certificate shall be required; except that the director of revenue may prescribe a form of exemption certificate for an exemption from any local sales tax imposed by the local sales tax law.

10. All discounts allowed the retailer under the provisions of the state sales tax law for the collection of and for payment of taxes under the provisions of the state sales tax law are hereby allowed and made applicable to any local sales tax collected under the provisions of the local sales tax law.

11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation of the provisions of those sections are hereby made applicable to violations of the provisions of the local sales tax law.

12. (1) For the purposes of any local sales tax imposed by an ordinance or order under the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard motors required to be titled under the laws of the state of Missouri, shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's agent or employee shall be deemed to be consummated at the place of business from which he works.

(2) For the purposes of any local sales tax imposed by an ordinance or order under the local sales tax law, the sales tax upon the titling of all motor vehicles, trailers, boats, and outboard motors shall be imposed at the rate in effect at the location of the residence of the purchaser, and remitted to that local taxing entity, and not at the place of business of the retailer, or the place of business from which the retailer's agent or

employee works.

(3) For the purposes of any local tax imposed by an ordinance or under the local sales tax law on charges for mobile telecommunications services, all taxes of mobile telecommunications service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended.

13. Local sales taxes shall not be imposed on the seller of motor vehicles, trailers, boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall be collected from the purchaser by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a taxing entity imposing a local sales tax under the local sales tax law.

14. The director of revenue and any of his deputies, assistants and employees who have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the hands of the director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds payable to any and all taxing entities in whose behalf such funds have been collected under the local sales tax law in the amount of one hundred thousand dollars for each such tax; but the director of revenue may enter into a blanket bond covering himself and all such deputies, assistants and employees. The cost of any premium for such bonds shall be paid by the director of revenue from the share of the collections under the sales tax law retained by the director of revenue for the benefit of the state.

15. The director of revenue shall annually report on his management of each trust fund which is created under the local sales tax law and administration of each local sales tax imposed under the local sales tax law. He shall provide each taxing entity imposing one or more local sales taxes authorized by the local sales tax law with a detailed accounting of the source of all funds received by him for the taxing entity. Notwithstanding any other provisions of law, the state auditor shall annually audit each trust fund. A copy of the director's report and annual audit shall be forwarded to each taxing entity imposing one or more local sales taxes.

16. Within the boundaries of any taxing entity where one or more local sales taxes have been imposed, if any person is delinquent in the payment of the amount required to be paid by him under the local sales tax law or in the event a determination has been made against him for taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

17. Where property is seized by the director of revenue under the provisions of any law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

18. If a local sales tax has been in effect for at least one year under the provisions of the local sales tax

law and voters approve reimposition of the same local sales tax at the same rate at an election as provided for in the local sales tax law prior to the date such tax is due to expire, the tax so reimposed shall become effective the first day of the first calendar quarter after the director receives a certified copy of the ordinance, order or resolution accompanied by a map clearly showing the boundaries thereof and the results of such election, provided that such ordinance, order or resolution and all necessary accompanying materials are received by the director at least thirty days prior to the expiration of such tax. Any administrative cost or expense incurred by the state as a result of the provisions of this subsection shall be paid by the city or county reimposing such tax.”; and

Further amend the title and enacting clause accordingly.

Senator Hough moved that the above amendment be adopted.

President Kehoe assumed the Chair.

Senator Koenig offered **SA 1** to **SA 3**:

SENATE AMENDMENT NO. 1 TO
SENATE AMENDMENT NO. 3

Amend Senate Amendment No. 3 to Senate Substitute for Senate Bill No. 24, Page 3, Section 32.087, Line 71, by striking “five” and inserting in lieu thereof the following: “**four and one-half**”; and further amend line 75 by striking “five” and inserting in lieu thereof the following: “**four and one-half**”; and further amend said line by inserting after all of said line the following:

“(c) For local sales taxes imposed and retained by a city not within a county, the total combined rate shall not exceed nine percent;”; and

Further amend line 78 by striking “and (b)” and inserting in lieu thereof the following: “**to (c)**”; and further amend line 80 by striking “and one-fourth”; and further amend lines 82-83 by striking “and (b)” and inserting in lieu thereof the following: “**to (c)**”; and

Further renumber the remaining paragraph accordingly.

Senator Koenig moved that the above amendment be adopted, which motion prevailed.

Senator Hough moved that **SA 3**, as amended, be adopted, which motion prevailed.

Senator Eigel moved that **SS** for **SB 24**, as amended, be adopted, which motion failed.

At the request of Senator Eigel, **SB 24** was placed on the Informal Calendar.

At the request of Senator Hough, **SB 47**, was placed on the Informal Calendar.

Senator Hegeman moved that **SB 86** be taken up for perfection, which motion prevailed.

On motion of Senator Hegeman, **SB 86** was declared perfected and ordered printed.

At the request of Senator Koenig, **SB 100**, with **SCS**, was placed on the Informal Calendar.

Senator White moved that **SB 258** be taken up for perfection, which motion prevailed.

Senator White offered **SS** for **SB 258**, entitled:

SENATE SUBSTITUTE FOR
SENATE BILL NO. 258

An Act to amend chapter 41, RSMo, by adding thereto one new section relating to classification of Missouri National Guard members.

Senator White moved that **SS** for **SB 258** be adopted, which motion prevailed.

On motion of Senator White, **SS** for **SB 258** was declared perfected and ordered printed.

Senator Eigel moved that **SB 24** be called from the Informal Calendar and again taken up for perfection, which motion prevailed.

Senator Eigel offered **SS No. 2** for **SB 24**, entitled:

SENATE SUBSTITUTE NO. 2 FOR
SENATE BILL NO. 24

An Act to repeal sections 32.087, 67.990, 67.993, 94.902, 99.805, 137.115, 137.280, 143.121, and 144.757, RSMo, and to enact in lieu thereof fifteen new sections relating to taxation, with an emergency clause for a certain section.

Senator Eigel moved that **SS No. 2** for **SB 24** be adopted.

Senator Bernskoetter assumed the Chair.

Senator Hough offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute No. 2 for Senate Bill No. 24, Page 17, Section 67.993, Line 74, by inserting after all of said line the following:

“67.1790. 1. The governing body of any county of the first classification with more than two hundred sixty thousand but fewer than three hundred thousand inhabitants, or any city within such county, may impose by order or ordinance a sales tax on all retail sales made within the county or city that are subject to sales tax under chapter 144 for the purpose of funding early childhood education programs in the county or city. The tax shall not exceed one-quarter of one percent and shall be imposed solely for the purpose of funding early childhood education programs in the county or city. The tax authorized in this section shall be in addition to all other sales taxes imposed by law and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the county or city submits to the voters residing within the county or city, on a general election day as described in section 115.121, a proposal to authorize the governing body of the county or city to impose a tax under this section.

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

Shall _____ (name of county/city) impose a (countywide/citywide) sales tax at a rate of _____ (insert percentage) percent for the purpose of funding early childhood education in the (county/city)?

YES NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, the county or city shall not impose the sales tax authorized under this section unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. On or after the effective date of any tax authorized under this section, the county or city that imposed the tax shall enter into an agreement with the director of revenue for the purpose of collecting the tax authorized in this section. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. All revenue collected under this section by the director of revenue on behalf of any county or city, less one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Early Childhood Education Sales Tax Trust Fund" and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the county or city for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such county or city. Any funds in the special trust fund that are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

5. All applicable provisions in sections 144.010 to 144.527 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.527 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.527 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit, exemption certificate, or retail certificate shall be required, except that the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section

32.057 and sections 144.010 to 144.527 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalties under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided in sections 144.010 to 144.527.

6. The governing body of any county or city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters at a general election as described in section 115.121. The ballot of submission shall be in substantially the following form:

Shall _____ (name of county/city) repeal the sales tax imposed at a rate of _____ (insert percentage) percent for the purpose of funding early childhood education in the (county/city)?

YES

NO

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

7. If the governing body of any county or city that has adopted the sales tax authorized in this section receives a petition signed by at least ten percent of the registered voters of the county or city voting in the last gubernatorial election calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the county or city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

9. The governing body of each county or city imposing the tax authorized under this section shall select an existing community task force to administer the revenue from the tax received by the county or city. Such revenue shall be expended only upon approval of an existing community task force selected by the governing body of the county or city to administer the funds and only in accordance

with a budget approved by the county or city governing body.

10. The governing body of any city or county authorized to levy a sales tax pursuant to this section shall include information on the city's or county's website on the tax rate and the purposes for which the tax is levied.

94.842. 1. The governing body of any home rule city with more than one hundred fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall not be more than two and one-half percent per occupied room per night. Such tax shall only become effective if the governing body of the city submits a proposal to the voters of the city at a general election day, as described in section 115.121, that authorizes the governing body of the city to impose a tax under the provisions of this section and the voters approve such proposal. The tax authorized under this section shall be in addition to the charge for a sleeping room and shall be in addition to any and all taxes imposed by law. The revenue of such tax shall be used solely for capital improvements that can be demonstrated to increase the number of overnight visitors. Such tax shall be stated separately from all other charges and taxes.

2. The proposal shall be submitted in substantially the following form:

Shall the City of _____ levy a tax of _____ percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the city, whose revenue shall be dedicated to capital improvements to increase tourism?

YES

NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, the tax shall become effective on the first day of the calendar quarter following the calendar quarter in which the election is held. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, the governing body for the city shall have no power to impose the tax authorized by this section unless and until the governing body of the city again submits the proposal to the qualified voters of the city and such proposal is approved by a majority of the qualified voters voting thereon.

3. After the approval of a proposal but before the effective date of a tax authorized under this section, the city shall adopt one of the following provisions for the collection and administration of the tax:

(1) The city may adopt rules and regulations for the internal collection of such tax by the city officers usually responsible for collection and administration of city taxes; or

(2) The city may enter into an agreement with the director of revenue for the purpose of collecting the tax authorized under this section. If a city enters into an agreement with the director of revenue for the collection of the tax authorized in this section, the director shall perform all functions incident to the administration, collection, enforcement, and operation of such tax, and the director of revenue shall collect the additional tax authorized under this section. The tax authorized under this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue may retain up to one percent for cost of collection.

4. The city shall post on the official city website information about the tax including, but not limited to, the rate imposed and the capital improvements for which the revenue has been or will be used.

5. As used in this section, “transient guests” means a person or persons who occupy a room or rooms in a hotel, motel, or tourist court for less than thirty-one consecutive days.”; and

Further amend the title and enacting clause accordingly.

Senator Hough moved that the above amendment be adopted, which motion prevailed.

Senator Eigel offered **SA 2**:

SENATE AMENDMENT NO. 2

Amend Senate Substitute No. 2 for Senate Bill No. 24, Page 32, Section 137.115, Line 13, by striking “follows:” and inserting in lieu thereof the follows: “**provided in subdivision (2) to (4) of this subsection.**”.

Senator Eigel moved that the above amendment be adopted, which motion prevailed.

President Kehoe assumed the Chair.

Senator Eigel moved that **SS No. 2** for **SB 24**, as amended, be adopted, which motion prevailed.

Senator Eigel moved that **SS No. 2** for **SB 24**, as amended, be declared perfected and ordered printed, which motion failed on a standing division vote.

MESSAGES FROM THE HOUSE

The following messages were received from the House of Representatives through its Chief Clerk:

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **HBs 1083, 1085, 1050, 1035, 1036, 873 & 1097**, entitled:

An Act to amend chapter 288, RSMo, by adding thereto one new section relating to employment security benefits, with an emergency clause.

Emergency Clause Defeated.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HB 63**, entitled:

An Act to repeal section 311.020, RSMo, and to enact in lieu thereof one new section relating to intoxicating liquor.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **HB 357**, entitled:

An Act to repeal section 196.298, RSMo, and to enact in lieu thereof one new section relating to cottage food production operations.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **HB 784**, entitled:

An Act to amend chapter 21, RSMo, by adding thereto two new sections relating to marshals of the general assembly.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HB 52**, entitled:

An Act to repeal sections 70.441, 571.107, 577.703, and 577.712, RSMo, and to enact in lieu thereof four new sections relating to firearms on public transportation systems, with penalty provisions.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HB 578**, entitled:

An Act to repeal section 301.147, RSMo, and to enact in lieu thereof one new section relating to biennial motor vehicle registrations.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

REPORTS OF STANDING COMMITTEES

Senator Rowden, Chairman of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following reports:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which were referred **SB 86** and **SS** for **SB 258**, begs leave to report that it has examined the same and finds that the bills have been truly perfected and that the printed copies furnished the Senators are correct.

On motion of Senator Rowden, the Senate adjourned under the rules.

SENATE CALENDAR

THIRTY-SECOND DAY—TUESDAY, MARCH 9, 2021

FORMAL CALENDAR

SECOND READING OF SENATE BILLS

SB 579-Rehder	SB 606-Burlison
SB 580-Rehder	SB 607-Williams
SB 581-Eslinger	SB 608-Razer
SB 582-Eslinger	SB 609-Razer
SB 583-Eslinger	SB 610-May
SB 584-Eslinger	SB 611-May
SB 585-Eslinger	SB 612-May
SB 586-Brattin	SB 613-Crawford
SB 587-Brattin	SB 614-Crawford
SB 588-Brattin	SB 615-Eigel
SB 589-Brattin	SB 616-Eigel
SB 590-Brattin	SB 617-Eigel
SB 591-Roberts	SB 618-Bernskoetter
SB 592-Roberts	SB 619-Bernskoetter
SB 593-Roberts	SB 620-Bernskoetter
SB 594-Moon	SB 621-Bernskoetter
SB 595-Moon	SB 622-Bernskoetter
SB 596-Moon	SB 623-Hough
SB 597-Moon	SB 624-Hough
SB 598-O'Laughlin	SB 625-Hough
SB 599-O'Laughlin	SB 626-Hough
SB 600-O'Laughlin	SB 627-Hough
SB 601-O'Laughlin	SB 628-Brattin
SB 602-O'Laughlin	SB 629-Hoskins
SB 603-Koenig	SB 630-Hoskins
SB 604-Koenig	SJR 28-Hegeman
SB 605-Koenig	SJR 29-Burlison

HOUSE BILLS ON SECOND READING

HCS for HBs 85 & 310

HCS for HB 350

HB 153-Rone	HCS for HB 548
HCS for HB 574	HB 139-Hudson
HB 476-Grier	HB 670-Houx
HCS for HB 271	HB 657-Trent
HCS for HB 362	HCS for HBs 1083, 1085, 1050, 1035, 1036, 873 & 1097
HCS for HB 59	HB 63-Pike
HCS for HBs 547 & 752	HCS for HB 357
HCS for HB 334	HCS for HB 784
HB 345-DeGroot	HB 52-Schnelting
HCS for HB 527	HB 578-Bromley
HCS for HB 349	

THIRD READING OF SENATE BILLS

SS for SCS for SB 152-Hoskins (In Fiscal Oversight)	SB 86-Hegeman
SB 330-Burlison	SS for SB 258-White
SS for SCS for SB 43-White (In Fiscal Oversight)	

SENATE BILLS FOR PERFECTION

1. SB 63-Rehder	18. SB 141-Bean
2. SB 262-Schatz, with SCS	19. SB 163-Cierpiot
3. SBs 53 & 60-Luetkemeyer, with SCS	20. SB 40-Burlison, with SCS
4. SB 179-Luetkemeyer	21. SB 301-Bernskoetter, with SCS
5. SB 128-Brown	22. SB 333-Burlison
6. SB 6-Wieland	23. SB 120-White, with SCS
7. SB 106-Crawford, with SCS	24. SB 327-Koenig
8. SB 4-Wieland, with SCS	25. SB 289-Brown, with SCS
9. SB 9-Riddle	26. SB 176-Hough
10. SBs 153 & 97-Koenig, with SCS	27. SB 46-Hough
11. SB 91-Riddle, with SCS	28. SB 3-Hegeman
12. SB 283-Hoskins	29. SB 212-White
13. SB 119-Burlison, with SCS	30. SB 5-Wieland, with SCS
14. SB 149-Onder	31. SB 36-Bernskoetter
15. SJR 2-Onder, with SCS	32. SB 57-May, with SCS
16. SB 137-Brattin	33. SB 354-Hoskins, with SCS
17. SB 108-Cierpiot, with SCS	34. SB 126-Brown, with SCS

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| 35. SB 287-Crawford | 43. SB 138-Brattin, with SCS |
| 36. SB 282-Hegeman, with SCS | 44. SB 78-Beck |
| 37. SB 202-Cierpiot, with SCS | 45. SB 74-Bean, with SCS |
| 38. SB 44-White | 46. SB 343-Brown |
| 39. SB 71-Gannon, with SCS | 47. SB 95-Onder, with SCS |
| 40. SB 254-Riddle, with SCS | 48. SB 30-Cierpiot |
| 41. SB 94-Onder | 49. SB 134-O'Laughlin and Cierpiot |
| 42. SB 206-Arthur | 50. SB 98-Hoskins, with SCS |

INFORMAL CALENDAR

THIRD READING OF SENATE BILLS

SS for SB 64-Rehder

SENATE BILLS FOR PERFECTION

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| SB 1-Hegeman | SB 47-Hough |
| SB 7-Riddle, with SS & SA 1 (pending) | SBs 55, 23 & 25-O'Laughlin, et al, with
SCS & SS for SCS (pending) |
| SB 10-Schatz, with SS (pending) | SB 100-Koenig, with SCS |
| SB 11-Schatz | SB 123-Hough, with SS & SA 2 (pending) |
| SBs 12, 20, 21, 31, 56, 67 & 68-Onder,
with SCS, SS for SCS & SA 5
(pending) | |

CONSENT CALENDAR

Senate Bills

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| SB 226-Koenig | SB 377-Eslinger |
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RESOLUTIONS

Reported from Committee

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| SCR 3-Roberts and Moon, with SCS | SCR 7-Hegeman |
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To be Referred

SCR 18-May

