

SENATE BILL NO. 1060

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN.

5243S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 94.900, RSMo, and to enact in lieu thereof one new section relating to a public safety sales tax.

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

Section A. Section 94.900, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 94.900,
3 to read as follows:

94.900. 1. (1) The governing body of the following
2 cities may impose a tax as provided in this section:

3 (a) Any city of the third classification with more
4 than ten thousand eight hundred but less than ten thousand
5 nine hundred inhabitants located at least partly within a
6 county of the first classification with more than one
7 hundred eighty-four thousand but less than one hundred
8 eighty-eight thousand inhabitants;

9 (b) Any city of the fourth classification with more
10 than four thousand five hundred but fewer than five thousand
11 inhabitants;

12 (c) Any city of the fourth classification with more
13 than eight thousand nine hundred but fewer than nine
14 thousand inhabitants;

15 (d) Any home rule city with more than forty-eight
16 thousand but fewer than forty-nine thousand inhabitants;

17 (e) Any home rule city with more than seventy-three
18 thousand but fewer than seventy-five thousand inhabitants;

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 (f) Any city of the fourth classification with more
20 than thirteen thousand five hundred but fewer than sixteen
21 thousand inhabitants;

22 (g) Any city of the fourth classification with more
23 than seven thousand but fewer than eight thousand
24 inhabitants;

25 (h) Any city of the fourth classification with more
26 than four thousand but fewer than four thousand five hundred
27 inhabitants and located in any county of the first
28 classification with more than one hundred fifty thousand but
29 fewer than two hundred thousand inhabitants;

30 (i) Any city of the third classification with more
31 than thirteen thousand but fewer than fifteen thousand
32 inhabitants and located in any county of the third
33 classification without a township form of government and
34 with more than thirty-three thousand but fewer than thirty-
35 seven thousand inhabitants; [or]

36 (j) Any city of the fourth classification with more
37 than three thousand but fewer than three thousand three
38 hundred inhabitants and located in any county of the third
39 classification without a township form of government and
40 with more than eighteen thousand but fewer than twenty
41 thousand inhabitants and that is not the county seat of such
42 county; or

43 **(k) Any city with more than eighteen thousand but**
44 **fewer than twenty thousand inhabitants and that is the**
45 **county seat of a county with more than forty thousand but**
46 **fewer than fifty thousand inhabitants.**

47 (2) The governing body of any city listed in
48 subdivision (1) of this subsection is hereby authorized to
49 impose, by ordinance or order, a sales tax in the amount of
50 up to one-half of one percent on all retail sales made in

51 such city which are subject to taxation under the provisions
52 of sections 144.010 to 144.525 for the purpose of improving
53 the public safety for such city, including but not limited
54 to expenditures on equipment, city employee salaries and
55 benefits, and facilities for police, fire and emergency
56 medical providers. The tax authorized by this section shall
57 be in addition to any and all other sales taxes allowed by
58 law, except that no ordinance or order imposing a sales tax
59 pursuant to the provisions of this section shall be
60 effective unless the governing body of the city submits to
61 the voters of the city, at a county or state general,
62 primary or special election, a proposal to authorize the
63 governing body of the city to impose a tax.

64 2. If the proposal submitted involves only
65 authorization to impose the tax authorized by this section,
66 the ballot of submission shall contain, but need not be
67 limited to, the following language:

68 Shall the city of _____ (city's name) impose a
69 citywide sales tax of _____ (insert amount)
70 for the purpose of improving the public safety of
71 the city?

72 YES NO

73 If you are in favor of the question, place an "X"
74 in the box opposite "YES". If you are opposed to
75 the question, place an "X" in the box opposite
76 "NO".

77 If a majority of the votes cast on the proposal by the
78 qualified voters voting thereon are in favor of the proposal
79 submitted pursuant to this subsection, then the ordinance or
80 order and any amendments thereto shall be in effect on the
81 first day of the second calendar quarter after the director

82 of revenue receives notification of adoption of the local
83 sales tax. If a proposal receives less than the required
84 majority, then the governing body of the city shall have no
85 power to impose the sales tax herein authorized unless and
86 until the governing body of the city shall again have
87 submitted another proposal to authorize the governing body
88 of the city to impose the sales tax authorized by this
89 section and such proposal is approved by the required
90 majority of the qualified voters voting thereon. However,
91 in no event shall a proposal pursuant to this section be
92 submitted to the voters sooner than twelve months from the
93 date of the last proposal pursuant to this section.

94 3. All revenue received by a city from the tax
95 authorized under the provisions of this section shall be
96 deposited in a special trust fund and shall be used solely
97 for improving the public safety for such city for so long as
98 the tax shall remain in effect.

99 4. Once the tax authorized by this section is
100 abolished or is terminated by any means, all funds remaining
101 in the special trust fund shall be used solely for improving
102 the public safety for the city. Any funds in such special
103 trust fund which are not needed for current expenditures may
104 be invested by the governing body in accordance with
105 applicable laws relating to the investment of other city
106 funds.

107 5. All sales taxes collected by the director of the
108 department of revenue under this section on behalf of any
109 city, less one percent for cost of collection which shall be
110 deposited in the state's general revenue fund after payment
111 of premiums for surety bonds as provided in section 32.087,
112 shall be deposited in a special trust fund, which is hereby
113 created, to be known as the "City Public Safety Sales Tax

114 Trust Fund". The moneys in the trust fund shall not be
115 deemed to be state funds and shall not be commingled with
116 any funds of the state. The provisions of section 33.080 to
117 the contrary notwithstanding, money in this fund shall not
118 be transferred and placed to the credit of the general
119 revenue fund. The director of the department of revenue
120 shall keep accurate records of the amount of money in the
121 trust and which was collected in each city imposing a sales
122 tax pursuant to this section, and the records shall be open
123 to the inspection of officers of the city and the public.
124 Not later than the tenth day of each month the director of
125 the department of revenue shall distribute all moneys
126 deposited in the trust fund during the preceding month to
127 the city which levied the tax; such funds shall be deposited
128 with the city treasurer of each such city, and all
129 expenditures of funds arising from the trust fund shall be
130 by an appropriation act to be enacted by the governing body
131 of each such city. Expenditures may be made from the fund
132 for any functions authorized in the ordinance or order
133 adopted by the governing body submitting the tax to the
134 voters.

135 6. The director of the department of revenue may make
136 refunds from the amounts in the trust fund and credited to
137 any city for erroneous payments and overpayments made, and
138 may redeem dishonored checks and drafts deposited to the
139 credit of such cities. If any city abolishes the tax, the
140 city shall notify the director of the department of revenue
141 of the action at least ninety days prior to the effective
142 date of the repeal and the director of the department of
143 revenue may order retention in the trust fund, for a period
144 of one year, of two percent of the amount collected after
145 receipt of such notice to cover possible refunds or

146 overpayment of the tax and to redeem dishonored checks and
147 drafts deposited to the credit of such accounts. After one
148 year has elapsed after the effective date of abolition of
149 the tax in such city, the director of the department of
150 revenue shall remit the balance in the account to the city
151 and close the account of that city. The director of the
152 department of revenue shall notify each city of each
153 instance of any amount refunded or any check redeemed from
154 receipts due the city.

155 7. Except as modified in this section, all provisions
156 of sections 32.085 and 32.087 shall apply to the tax imposed
157 pursuant to this section.

✓