

SECOND REGULAR SESSION

# SENATE BILL NO. 965

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROBERTS.

2916S.01I

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for special educational services.

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

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

67.1790. 1. The board of education of a metropolitan  
2 school district may impose a sales tax on all retail sales  
3 made within the district that are subject to sales tax under  
4 chapter 144 for the purpose of funding special educational  
5 services in the district. The tax shall not exceed one  
6 quarter of one percent and shall be imposed solely for the  
7 purpose of funding special educational services in the  
8 district. The tax authorized in this section shall be in  
9 addition to all other sales taxes imposed by law and shall  
10 be stated separately from all other charges and taxes. The  
11 sales tax authorized pursuant to this section shall not  
12 become effective unless the board of education of the  
13 metropolitan district submits to the voters residing within  
14 the district, at a general election, a proposal to authorize  
15 the school board of the metropolitan district to impose a  
16 tax under this section.



48 director of revenue shall be responsible for the  
49 administration, collection, enforcement, and operation of  
50 the tax, and sections 32.085 and 32.087 shall apply.

51 4. All revenue collected under this section by the  
52 director of the department of revenue on behalf of the  
53 metropolitan district, except for one percent for the cost  
54 of collection which shall be deposited in the state's  
55 general revenue fund, shall be deposited in a special trust  
56 fund, which is hereby created and shall be known as the  
57 "Special Educational Services Sales Tax Trust Fund", and  
58 shall be used solely for the designated purposes. Moneys in  
59 the fund shall not be deemed to be state funds, and shall  
60 not be commingled with any funds of the state. The director  
61 may make refunds from the amounts in the trust fund for  
62 erroneous payments and overpayments made, and may redeem  
63 dishonored checks and drafts. Not later than the tenth day  
64 of each month the director of revenue shall distribute all  
65 moneys deposited in the trust fund during the preceding  
66 month by distributing such funds to the metropolitan  
67 district. Any funds in the special trust fund which are not  
68 needed for current expenditures shall be invested in the  
69 same manner as other funds are invested. Any interest and  
70 moneys earned on such investments shall be credited to the  
71 fund.

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