SECOND REGULAR SESSION

SENATE BILL NO. 1023

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN (16).

5365S.01I

KRISTINA MARTIN, Secretary

ANACT

To repeal section 182.802, RSMo, and to enact in lieu thereof one new section relating to a sales tax for public libraries.

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

Section A. Section 182.802, RSMo, is repealed and one new

- 2 section enacted in lieu thereof, to be known as section 182.802,
- 3 to read as follows:
 - 182.802. 1. (1) Any public library district located
- 2 in any of the following counties may impose a tax as
- 3 provided in this section:
- 4 (a) At least partially within any county of the third
- 5 classification without a township form of government and
- 6 with more than forty thousand eight hundred but fewer than
- 7 forty thousand nine hundred inhabitants;
- 8 (b) Any county of the third classification without a
- 9 township form of government and with more than thirteen
- 10 thousand five hundred but fewer than thirteen thousand six
- 11 hundred inhabitants;
- 12 (c) Any county of the third classification without a
- 13 township form of government and with more than thirteen
- 14 thousand two hundred but fewer than thirteen thousand three
- 15 hundred inhabitants;
- 16 (d) Any county of the third classification with a
- 17 township form of government and with more than twenty-nine

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

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thousand seven hundred but fewer than twenty-nine thousand 18 19 eight hundred inhabitants;

- 20 (e) Any county of the second classification with more 21 than nineteen thousand seven hundred but fewer than nineteen 22 thousand eight hundred inhabitants;
- 23 Any county of the third classification with a 24 township form of government and with more than thirty-three 25 thousand one hundred but fewer than thirty-three thousand 26 two hundred inhabitants;
- Any county of the third classification without a 27 28 township form of government and with more than eighteen 29 thousand but fewer than twenty thousand inhabitants and with 30 a city of the third classification with more than six 31 thousand but fewer than seven thousand inhabitants as the 32 county seat;
- 33 (h) Any county of the fourth classification with more 34 than twenty thousand but fewer than thirty thousand 35 inhabitants; [or]
- 36 (i) Any county of the third classification with more than thirteen thousand nine hundred but fewer than fourteen 37 38 thousand inhabitants;
- (j) Any county with more than four hundred thousand 40 but fewer than five hundred thousand inhabitants;
 - (k) Any county with more than one hundred thousand but fewer than one hundred twenty thousand inhabitants and with a county seat with more than twelve thousand but fewer than fourteen thousand inhabitants;
 - (1) Any county with more than thirty-five thousand but fewer than forty thousand inhabitants and with a county seat with more than eight thousand but fewer than ten thousand inhabitants;

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(m) Any county with more than fourteen thousand but fewer than fifteen thousand seven hundred inhabitants and with a county seat with more than two thousand but fewer than three thousand inhabitants;

- (n) Any county with more than twenty-two thousand but fewer than twenty-five thousand inhabitants and with a county seat with more than one thousand four hundred but fewer than one thousand nine hundred inhabitants;
 - (o) Any county with more than eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than seventy thousand but fewer than eighty thousand inhabitants;
 - (p) Any county with more than eight thousand nine hundred but fewer than nine thousand nine hundred inhabitants and with a county seat with more than one thousand but fewer than two thousand inhabitants;
 - (q) Any county with more than twelve thousand five hundred but fewer than fourteen thousand inhabitants and with a county seat with more than four thousand but fewer than five thousand inhabitants;
- (r) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a county seat with more than three hundred but fewer than six hundred inhabitants;
- (s) Any county with more than twenty-two thousand but fewer than twenty-five thousand inhabitants and with a county seat with more than one hundred but fewer than five hundred inhabitants;
- (t) Any county with more than eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than twenty thousand but fewer than twenty-five thousand inhabitants;

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81 (u) Any county with more than two hundred sixty
82 thousand but fewer than three hundred thousand inhabitants;

- 83 (v) Any county with more than two hundred thousand but 84 fewer than two hundred thirty thousand inhabitants;
- 85 (w) Any county with more than one hundred twenty 86 thousand but fewer than one hundred fifty thousand 87 inhabitants:
- 88 (x) Any county with more than fifty thousand but fewer 89 than sixty thousand inhabitants and with a county seat with 90 more than ten thousand but fewer than twelve thousand six 91 hundred inhabitants;
 - (y) Any county with more than one hundred thousand but fewer than one hundred twenty thousand inhabitants and with a county seat with more than nine thousand but fewer than eleven thousand inhabitants;
- 96 (z) Any county with more than thirty thousand but 97 fewer than thirty-five thousand inhabitants and with a 98 county seat with more than three thousand eight hundred but 99 fewer than six thousand inhabitants;
 - (aa) Any county with more than fifty thousand but fewer than sixty thousand inhabitants and with a county seat with more than seventeen thousand but fewer than twenty-one thousand inhabitants;
 - (bb) Any county with more than thirty-five thousand but fewer than forty thousand inhabitants and with a county seat with more than five thousand but fewer than eight thousand inhabitants;
- 108 (cc) Any county with more than thirty-five thousand
 109 but fewer than forty thousand inhabitants and with a county
 110 seat with more than ten thousand but fewer than fourteen
 111 thousand inhabitants;

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(dd) Any county with more than forty thousand but
fewer than fifty thousand inhabitants and with a county seat
with more than twenty-one thousand but fewer than thirty-one
thousand inhabitants:

- (ee) Any county with more than nineteen thousand but
 fewer than twenty-two thousand inhabitants and with a county
 seat with more than one thousand but fewer than two thousand
 two hundred twenty inhabitants;
- 120 (ff) Any county with more than fifteen thousand seven 121 hundred but fewer than seventeen thousand six hundred 122 inhabitants and with a county seat with more than seven 123 thousand but fewer than nine thousand inhabitants;
 - (gg) Any county with more than twenty-two thousand but fewer than twenty-five thousand inhabitants and with a county seat with more than nine hundred but fewer than one thousand four hundred inhabitants;
- (hh) Any county with more than eight thousand but
 fewer than eight thousand nine hundred inhabitants and with
 a county seat with more than eight hundred but fewer than
 one thousand three hundred inhabitants;
- (ii) Any county with more than twenty-two thousand but fewer than twenty-five thousand inhabitants and with a county seat with more than nine thousand but fewer than twelve thousand five hundred inhabitants;
- (jj) Any county with more than eighty thousand but
 fewer than one hundred thousand inhabitants and with a
 county seat with more than thirteen thousand but fewer than
 seventeen thousand inhabitants;
- 140 (kk) Any county with more than thirty thousand but
 141 fewer than thirty-five thousand inhabitants and with a
 142 county seat with more than two thousand but fewer than three
 143 thousand eight hundred inhabitants;

- (11) Any county with more than thirty-five thousand
 but fewer than forty thousand inhabitants and with a county
 seat with more than two thousand but fewer than five
 thousand inhabitants:
- 148 (mm) Any county with more than eight thousand nine 149 hundred but fewer than nine thousand nine hundred 150 inhabitants and with a county seat with more than five 151 thousand but fewer than six thousand inhabitants;
- 152 (nn) Any county with more than fourteen thousand but 153 fewer than fifteen thousand seven hundred inhabitants and 154 with a county seat with more than eight thousand but fewer 155 than ten thousand inhabitants;
- 156 (oo) Any county with more than twenty-two thousand but 157 fewer than twenty-five thousand inhabitants and with a 158 county seat with more than twelve thousand five hundred but 159 fewer than sixteen thousand inhabitants;
- (pp) Any county with more than fifty thousand but
 fewer than sixty thousand inhabitants and with a county seat
 with more than four thousand but fewer than seven thousand
 inhabitants;
- 164 (qq) Any county with more than twelve thousand five 165 hundred but fewer than fourteen thousand inhabitants and 166 with a county seat with more than one thousand but fewer 167 than two thousand inhabitants;
- 168 (rr) Any county with more than seventy thousand but 169 fewer than eighty thousand inhabitants;
- 170 (ss) Any county with more than forty thousand but
 171 fewer than fifty thousand inhabitants and with a county seat
 172 with more than eighteen thousand but fewer than twenty-one
 173 thousand inhabitants;
- 174 (tt) Any county with more than seventeen thousand six
 175 hundred but fewer than nineteen thousand inhabitants and

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with a county seat with more than four thousand but fewer than five thousand fifty inhabitants;

- 178 (uu) Any county with more than nineteen thousand but
 179 fewer than twenty-two thousand inhabitants and with a county
 180 seat with more than two thousand five hundred but fewer than
 181 four thousand inhabitants;
- (vv) Any county with more than seventeen thousand six
 hundred but fewer than nineteen thousand inhabitants and
 with a county seat with more than eight thousand but fewer
 than ten thousand inhabitants;
- 186 (ww) Any county with more than thirty-five thousand
 187 but fewer than forty thousand inhabitants and with a county
 188 seat with more than five hundred but fewer than two thousand
 189 inhabitants;
- 190 (xx) Any county with more than nine thousand nine
 191 hundred but fewer than eleven thousand inhabitants and with
 192 a county seat with more than six hundred but fewer than one
 193 thousand inhabitants;
 - (yy) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than two thousand five hundred but fewer than six thousand inhabitants;
 - (zz) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than fourteen thousand but fewer than twenty thousand inhabitants;
 - (aaa) Any county with more than fourteen thousand but fewer than fifteen thousand seven hundred inhabitants and with a county seat with more than four thousand five hundred fifty but fewer than four thousand nine hundred inhabitants.
- 206 (2) Any public library district listed in subdivision 207 (1) of this subsection may, by a majority vote of its board

208 of directors, impose a tax not to exceed one-half of one 209 cent on all retail sales subject to taxation under sections 210 144.010 to 144.525 for the purpose of funding the operation 211 and maintenance of public libraries within the boundaries of 212 such library district. If the library board approves 213 placing the sales tax authorized by this section on the 214 ballot, then the county commission shall comply and place 215 the measure before the voters. The tax authorized by this 216 subsection shall be in addition to all other taxes allowed 217 by law. No tax under this subsection shall become effective 218 unless the board of directors submits to the voters of the 219 district, at a county or state general, primary or special 220 election, a proposal to authorize the tax, and such tax 221 shall become effective only after the majority of the voters 222 voting on such tax approve such tax. 223 2. In the event the district seeks to impose a sales 224 tax under this subsection, the question shall be submitted 225 in substantially the following form: Shall a cent sales tax be levied on all 226 retail sales within the district for the purpose 227 of providing funding for _____ library district? 228 229 ☐ YES \square NO 230 If a majority of the votes cast on the proposal by the

230 If a majority of the votes cast on the proposal by the
231 qualified voters voting thereon are in favor of the
232 proposal, then the tax shall become effective. If a
233 majority of the votes cast by the qualified voters voting
234 are opposed to the proposal, then the board of directors
235 shall have no power to impose the tax unless and until
236 another proposal to authorize the tax is submitted to the

voters of the district and such proposal is approved by a
majority of the qualified voters voting thereon. The
provisions of sections 32.085 and 32.087 shall apply to any
tax approved under this subsection.

- 3. As used in this section, "qualified voters" or "voters" means any individuals residing within the district who are eligible to be registered voters and who have registered to vote under chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed district, all of the owners of real property located within the proposed district who have unanimously petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax authorized in this section. If the owner of the property within the proposed district is a political subdivision or corporation of the state, the governing body of such political subdivision or corporation shall be considered the owner for purposes of this section.
- 4. For purposes of this section the term "public library district" shall mean any city library district, county library district, city-county library district, municipal library district, consolidated library district, or urban library district.

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