

# SENATE BILL NO. 1040

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROBERTS.

4779S.011

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.

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 school district) impose a district-wide sales tax at a rate of ..... (insert rate of percent) percent for the purpose of funding special educational services in the district?

☐ 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 question by the qualified voters voting thereon are in favor of the question, the sales tax 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 school board of the metropolitan district may 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 district shall enter into an agreement with the director of the department of revenue for the purpose of collecting the tax authorized in this

45 section. On or after the effective date of the tax, the  
46 director of revenue shall be responsible for the  
47 administration, collection, enforcement, and operation of  
48 the tax, and sections 32.085 and 32.087 shall apply.

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

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