

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.**

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.

✓