

SENATE BILL NO. 1465

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BURGER.

6333S.011

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for county purposes.

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 67.599, to read as
3 follows:

67.599. 1. The governing body of a county with more
2 than nine thousand nine hundred but fewer than eleven
3 thousand inhabitants and with a county seat with more than
4 one thousand but fewer than one thousand five hundred
5 inhabitants may adopt an order or ordinance imposing a sales
6 tax on all retail sales made within the county that are
7 subject to sales tax under chapter 144. The rate of such
8 tax may be imposed in increments of one-eighth of one
9 percent but shall not exceed one percent.

10 2. Such tax shall not become effective unless the
11 governing body of the county submits to the voters of the
12 county, on any date available for elections for the county,
13 a proposal to authorize the governing body of the county to
14 impose such tax. Such tax shall be in addition to all other
15 taxes imposed by law. Such tax shall be stated separately
16 from all other charges and taxes. The proceeds of such tax
17 shall be used by the county solely for the purpose of

18 providing funding for county facilities including, but not
19 limited to, the operation and maintenance of county
20 facilities.

21 3. (1) The ballot of submission for such tax shall
22 contain, but need not be limited to, the following
23 language: "Shall _____ (insert the county name) impose a
24 sales tax at a rate of _____ (insert percentage) percent
25 for the purpose of providing funding for county facilities?".

26 (2) If a majority of the votes cast on the question by
27 the qualified voters voting thereon are in favor of the
28 question, such tax shall become effective on the first day
29 of the second calendar quarter immediately following
30 notification to the state department of revenue. If a
31 majority of the votes cast on the question by the qualified
32 voters voting thereon are opposed to the question, such tax
33 shall not become effective unless and until the question is
34 resubmitted under this section to the qualified voters of
35 the county and such question is approved by a majority of
36 the qualified voters of the county voting on the question.

37 4. Except as modified in this section, all provisions
38 of sections 32.085 and 32.087 shall apply to the tax imposed
39 under this section.

40 5. (1) All moneys collected under this section by the
41 director of the department of revenue on behalf of such
42 county, less one percent for cost of collection, which shall
43 be deposited in the state's general revenue fund after
44 payment of premiums for surety bonds as provided in section
45 32.087, shall be deposited in a special trust fund, which is
46 hereby created and shall be known as the "County Facilities
47 Sales Tax Fund". Moneys in the fund shall not be deemed to
48 be state moneys and shall not be commingled with any moneys
49 of the state. The director may make refunds from the

50 amounts in the fund and credited to the county for erroneous
51 payments and overpayments made and may redeem dishonored
52 checks and drafts deposited to the credit of such county.

53 (2) Any moneys in the special fund that are not needed
54 for current expenditures shall be invested in the same
55 manner as other moneys are invested. Any interest and
56 moneys earned on such investments shall be credited to the
57 fund.

58 (3) Not later than the tenth day of each month the
59 director of revenue shall distribute all moneys deposited in
60 the trust fund during the preceding month to the district
61 which levied the tax. Moneys in the fund shall be used
62 solely for the designated purposes.

63 6. The governing body of a county that has adopted
64 such tax may submit the question of repeal of the tax to the
65 voters on any date available for elections for the county.
66 If a majority of the votes cast on the question by the
67 qualified voters voting thereon are in favor of the repeal,
68 the repeal shall become effective on December thirty-first
69 of the calendar year in which such repeal was approved. If
70 a majority of the votes cast on the question by the
71 qualified voters voting thereon are opposed to the repeal,
72 such tax shall remain effective until the question is
73 resubmitted under this section to the qualified voters and
74 the repeal is approved by a majority of the qualified voters
75 voting on the question.

76 7. If such tax is repealed or terminated by any means,
77 all moneys remaining in the special trust fund shall
78 continue to be used solely for the designated purposes. The
79 county shall notify the director of the state department of
80 revenue of the repeal or termination at least ninety days
81 before the effective date of the repeal or termination. The

82 director may order retention in the trust fund, for a period
83 of one year, of two percent of the amount collected after
84 receipt of such notice to cover possible refunds or
85 overpayments of the tax and to redeem dishonored checks and
86 drafts deposited to the credit of such account. After one
87 year has elapsed after the effective date of the repeal or
88 termination, the director shall remit the balance in the
89 account to the county and close the account of that county.
90 The director shall notify such county of each instance of
91 any amount refunded or any check redeemed from receipts due
92 the county.

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