

SECOND REGULAR SESSION

SENATE BILL NO. 1493

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BEAN.

6362S.011

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for certain senior 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 67.598, to read as
3 follows:

67.598. 1. The governing body of any county may
2 impose by order or ordinance a sales tax on all retail sales
3 made within the county which are subject to sales tax under
4 chapter 144. The tax authorized in this section shall not
5 exceed one-fourth of one percent, and shall be imposed
6 solely for the purpose of funding senior services by the
7 county. Revenue collected under this section, except for
8 one percent for the cost of collection, shall be used solely
9 to fund any service or activity deemed necessary by the
10 senior service tax commission established in this section.
11 The tax authorized in this section shall be in addition to
12 all other sales taxes imposed by law, and shall be stated
13 separately from all other charges and taxes. The order or
14 ordinance shall not become effective unless the governing
15 body of the county submits to the voters residing within the
16 county at a state general, primary, or special election a

17 proposal to authorize the governing body of the county to
18 impose a tax under this section.

19 2. The ballot of submission for the tax authorized in
20 this section shall be in substantially the following form:

21 Shall _____ (insert the name of the county) impose
22 a sales tax at a rate of _____ (insert rate of
23 percent) percent, with the revenue from the tax to
24 be used solely to fund senior services provided by
25 the county?

26 ☐ YES ☐ NO

27 If you are in favor of the question, place an "X"
28 in the box opposite "YES". If you are opposed to
29 the question, place an "X" in the box opposite
30 "NO".

31 If a majority of the votes cast on the question by the
32 qualified voters voting thereon are in favor of the
33 question, then the tax shall become effective on the first
34 day of the second calendar quarter immediately following the
35 approval of the tax or notification to the department of
36 revenue if such tax will be administered by the department
37 of revenue. If a majority of the votes cast on the question
38 by the qualified voters voting thereon are opposed to the
39 question, then the tax shall not become effective unless and
40 until the question is resubmitted under this section to the
41 qualified voters and such question is approved by a majority
42 of the qualified voters voting on the question.

43 3. On or after the effective date of any tax
44 authorized under this section, the county which imposed the
45 tax shall enter into an agreement with the director of the
46 department of revenue for the purpose of collecting the tax

47 authorized in this section. On or after the effective date
48 of the tax the director of revenue shall be responsible for
49 the administration, collection, enforcement, and operation
50 of the tax, and sections 32.085 and 32.087 shall apply. All
51 revenue collected under this section by the director of the
52 department of revenue on behalf of any county, except for
53 one percent for the cost of collection which shall be
54 deposited in the state's general revenue fund, shall be
55 deposited in a special trust fund, which is hereby created
56 and shall be known as the "Senior Services Sales Tax Trust
57 Fund", and shall be used solely for the designated
58 purposes. Moneys in the fund shall not be deemed to be
59 state funds, and shall not be commingled with any funds of
60 the state. The director may make refunds from the amounts
61 in the trust fund and credited to the county for erroneous
62 payments and overpayments made, and may redeem dishonored
63 checks and drafts deposited to the credit of such county.
64 Any funds in the special trust fund which are not needed for
65 current expenditures shall be invested in the same manner as
66 other funds are invested. Any interest and moneys earned on
67 such investments shall be credited to the fund.

68 4. In order to permit sellers required to collect and
69 report the sales tax to collect the amount required to be
70 reported and remitted, but not to change the requirements of
71 reporting or remitting the tax, or to serve as a levy of the
72 tax, and in order to avoid fractions of pennies, the
73 governing body of the county may authorize the use of a
74 bracket system similar to that authorized in section 144.285
75 and notwithstanding the provisions of that section, this new
76 bracket system shall be used where this tax is imposed and
77 shall apply to all taxable transactions. Beginning with the
78 effective date of the tax, every retailer in the county

79 shall add the sales tax to the sale price, and this tax
80 shall be a debt of the purchaser to the retailer until paid,
81 and shall be recoverable at law in the same manner as the
82 purchase price. For purposes of this section, all retail
83 sales shall be deemed to be consummated at the place of
84 business of the retailer.

85 5. All applicable provisions in sections 144.010 to
86 144.525 governing the state sales tax, and section 32.057,
87 the uniform confidentiality provision, shall apply to the
88 collection of the tax, and all exemptions granted to
89 agencies of government, organizations, and persons under
90 sections 144.010 to 144.525 are hereby made applicable to
91 the imposition and collection of the tax. The same sales
92 tax permit, exemption certificate, and retail certificate
93 required by sections 144.010 to 144.525 for the
94 administration and collection of the state sales tax shall
95 satisfy the requirements of this section, and no additional
96 permit or exemption certificate or retail certificate shall
97 be required; except that, the director of revenue may
98 prescribe a form of exemption certificate for an exemption
99 from the tax. All discounts allowed the retailer under the
100 state sales tax for the collection of and for payment of
101 taxes are hereby allowed and made applicable to the tax.
102 The penalties for violations provided in section 32.057 and
103 sections 144.010 to 144.525 are hereby made applicable to
104 violations of this section. If any person is delinquent in
105 the payment of the amount required to be paid under this
106 section, or in the event a determination has been made
107 against the person for taxes and penalty under this section,
108 the limitation for bringing suit for the collection of the
109 delinquent tax and penalty shall be the same as that
110 provided in sections 144.010 to 144.525.

6. The governing body of any county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the county. The ballot of submission shall be in substantially the following form:

Shall _____ (insert the name of the county) repeal the sales tax imposed at a rate of _____ (insert rate of percent) percent for the purpose of funding senior services programs provided by the county?

☐ 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 repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed

under this section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall notify the director of the department of revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

9. Each county imposing the tax authorized in this section shall establish a senior services tax commission to administer the sales tax revenue dedicated to providing senior services. Such commission shall consist of seven

173 members appointed by the county commission. The county
174 commission shall determine the qualifications, terms of
175 office, compensation, powers, duties, restrictions,
176 procedures, and all other necessary functions of the
177 commission.

✓