

SECOND REGULAR SESSION

SENATE BILL NO. 1574

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

6698S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 67.578, RSMo, and to enact in lieu thereof one new section relating to a sales tax for museum purposes.

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

Section A. Section 67.578, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 67.578,
3 to read as follows:

67.578. 1. The governing authority of any county of
2 the third classification without a township form of
3 government and with more than sixteen thousand four hundred
4 but less than sixteen thousand five hundred inhabitants **and**
5 **any county with more than nineteen thousand but fewer than**
6 **twenty-two thousand inhabitants and with a county seat with**
7 **more than eight thousand five hundred but fewer than ten**
8 **thousand inhabitants** may impose a sales tax in an amount not
9 to exceed one-fifth of one percent on all retail sales made
10 in the county which are subject to taxation pursuant to
11 sections 144.010 to 144.525, to be used solely for the
12 funding of museums. For purposes of this section, the term
13 "museums" means museums operating in the county, which are
14 registered with the United States Internal Revenue Service
15 as a 501(c)(3) corporation and which are considered by the
16 board to be a tourism attraction. The tax authorized by
17 this section shall be in addition to any and all other sales

18 taxes allowed by law, except that no sales tax shall be
19 imposed pursuant to this section unless the governing
20 authority submits to the voters of the county, at a county
21 or state general, primary, or special election, a proposal
22 to authorize the governing authority to impose the tax.

23 2. The ballot of submission shall contain, but need
24 not be limited to, the following language:

25 Shall the county of _____ (insert the name of the
26 county) impose a sales tax of _____ (insert rate
27 of percent) percent for the funding of museums?
28 "Museums" means museums operating in the county,
29 which are registered with the United States
30 Internal Revenue Service as a 501(c)(3)
31 corporation and which are considered by the museum
32 board to be a tourism attraction.

33 YES NO

34 If you are in favor of the question, place an "X"
35 in the box opposite "YES". If you are opposed to
36 the question, place an "X" in the box opposite
37 "NO".

38 If a majority of the votes cast on the proposal by the
39 qualified voters voting thereon are in favor of the
40 proposal, then the sales tax shall become effective on the
41 first day of the second calendar quarter after the director
42 of revenue receives notice of the adoption of the tax. If
43 the proposal receives less than the required majority of
44 votes, then the governing authority shall have no power to
45 impose the tax unless and until the governing authority has
46 again submitted another proposal to authorize the governing
47 authority to impose the sales tax authorized by this section

48 and such proposal is approved by the required majority of
49 the qualified voters voting thereon.

50 3. On or after the effective date of the tax, the
51 director of revenue shall be responsible for the
52 administration, collection, enforcement, and operation of
53 the tax, and sections 32.085 and 32.087 shall apply. The
54 director may retain an amount not to exceed one percent for
55 deposit in the general revenue fund to offset the costs of
56 collection. In order to permit sellers required to collect
57 and report the sales tax to collect the amount required to
58 be reported and remitted, but not to change the requirements
59 of reporting or remitting the tax, or to serve as a levy of
60 the tax, and in order to avoid fractions of pennies, the
61 governing authority may authorize the use of a bracket
62 system similar to that authorized in section 144.285, and
63 notwithstanding the provisions of that section, this new
64 bracket system shall be used where this tax is imposed and
65 shall apply to all taxable transactions. Beginning with the
66 effective date of the tax, every retailer in the county
67 shall add the sales tax to the sale price, and this tax
68 shall be a debt of the purchaser to the retailer until paid,
69 and shall be recoverable at law in the same manner as the
70 purchase price. For purposes of this section, all retail
71 sales shall be deemed to be consummated at the place of
72 business of the retailer.

73 4. All applicable provisions in sections 144.010 to
74 144.525 governing the state sales tax, and section 32.057,
75 the uniform confidentiality provision, shall apply to the
76 collection of the tax, and all exemptions granted to
77 agencies of government, organizations, and persons pursuant
78 to sections 144.010 to 144.525 are hereby made applicable to
79 the imposition and collection of the tax. The same sales

80 tax permit, exemption certificate, and retail certificate
81 required by sections 144.010 to 144.525 for the
82 administration and collection of the state sales tax shall
83 satisfy the requirements of this section, and no additional
84 permit or exemption certificate or retail certificate shall
85 be required; except that, the director of revenue may
86 prescribe a form of exemption certificate for an exemption
87 from the tax. All discounts allowed the retailer pursuant
88 to the state sales tax law for the collection of and for
89 payment of taxes are hereby allowed and made applicable to
90 the tax. The penalties for violations provided in section
91 32.057 and sections 144.010 to 144.525 are hereby made
92 applicable to violations of this section. If any person is
93 delinquent in the payment of the amount required to be paid
94 pursuant to this section, or in the event a determination
95 has been made against the person for taxes and penalty
96 pursuant to this section, the limitation for bringing suit
97 for the collection of the delinquent tax and penalty shall
98 be the same as that provided in sections 144.010 to 144.525.

99 5. The governing authority may authorize any museum
100 board already existing in the county, or may establish a
101 museum board, to expend revenue collected pursuant to this
102 section. In the event that no museum board already exists,
103 the board established pursuant to this section shall consist
104 of six members who are appointed by the governing authority
105 from a list of candidates supplied by the chair of each of
106 the two major political parties of the county, with three
107 members from each of the two parties. Members shall serve
108 for three-year terms, but of the members first appointed,
109 one shall be appointed for a term of one year, two shall be
110 appointed for a term of two years, and two shall be
111 appointed for a term of three years. Each member shall be a

112 resident of the county. The members shall not receive
113 compensation for service on the board, but shall be
114 reimbursed from the revenues collected pursuant to this
115 section for any reasonable and necessary expenses incurred
116 in service on the board. The board shall determine in what
117 manner the revenues will be expended, and disbursements of
118 these moneys shall be made strictly in accordance with this
119 section. Expenditures may be made for the employment of
120 personnel selected by the board to assist in carrying out
121 the duties of the board, and the board is expressly
122 authorized to employ such personnel.

123 6. The governing authority may submit the question of
124 repeal of the tax to the voters at any county or state
125 general, primary, or special election. The ballot of
126 submission shall contain, but need not be limited to, the
127 following language:

128 Shall the county of _____ (insert name of county)
129 repeal the sales tax of _____ (insert rate of
130 percent) percent for the funding of museums?

131 YES NO

132 If you are in favor of the question, place an "X"
133 in the box opposite "YES". If you are opposed to
134 the question, place an "X" in the box opposite
135 "NO".

136 If a majority of the votes cast on the proposal are in favor
137 of repeal, that repeal shall become effective on December
138 thirty-first of the calendar year in which the repeal was
139 approved.

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