

SENATE BILL NO. 1662

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MAY.

7119S.031

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 67.547, RSMo, and to enact in lieu thereof two new sections relating to increasing the authority of all children's services funds to collect and administer dollars for early childhood education services.

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

Section A. Section 67.547, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 67.547 and 67.5420, to read as follows:

67.547. 1. In addition to the tax authorized by section 67.505, any county as defined in section 67.750 may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

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

45 3. (1) The sales tax may be imposed at a rate of one-
46 eighth of one percent, one-fourth of one percent, three-
47 eighths of one percent, or one-half of one percent on the
48 receipts from the sale at retail of all tangible personal
49 property or taxable services at retail within any county
50 adopting such tax if such property and services are subject
51 to taxation by the state of Missouri under the provisions of
52 sections 144.010 to 144.525. In any city not within a
53 county or any county described in subsection 5 of this
54 section, no sales tax for the purpose of funding zoological
55 activities and zoological facilities as those terms are
56 defined in section 184.500 shall exceed a rate of one-eighth
57 of one percent unless the sales tax was levied and collected
58 before August 28, 2017. Beginning August 28, 2017, no
59 county shall submit to the voters any proposal that results
60 in a combined rate of sales taxes adopted under this section
61 in excess of one percent.

62 (2) Notwithstanding the provisions of subdivision (1)
63 of this subsection to the contrary, beginning August 28,
64 2025, a county with more than eight thousand but fewer than
65 eight thousand nine hundred inhabitants and with a county
66 seat with more than seven hundred thirty but fewer than
67 eight hundred inhabitants may impose a sales tax that
68 results in a combined rate of sales tax adopted pursuant to
69 this section in excess of one percent, but not in excess of
70 one and one-half percent, provided that any such sales tax
71 shall be for the purpose of providing law enforcement
72 services. All sales tax elections conducted during the
73 November 8, 2022, general election shall be deemed in
74 compliance with this subdivision, provided that the total
75 combined sales tax rate adopted pursuant to this section
76 does not exceed one and one-half percent.

77 4. Except as modified in this section, all provisions
78 of sections 32.085 and 32.087 shall apply to the tax imposed
79 under this section.

80 5. In any first class county having a charter form of
81 government and having a population of nine hundred thousand
82 or more, the proceeds of the sales tax authorized by this
83 section shall be distributed so that an amount equal to
84 three-eighths of the proceeds of the tax shall be
85 distributed to the county and the remaining five-eighths
86 shall be distributed to the cities, towns and villages and
87 the unincorporated area of the county on the ratio that the
88 population of each bears to the total population of the
89 county. Three-eighths of the tax rate adopted by such a
90 county shall be included in the calculation of the county's
91 one percent combined tax rate ceiling provided in subsection
92 3 of this section. The population of each city, town or
93 village and the unincorporated area of the county and the
94 total population of the county shall be determined on the
95 basis of the most recent federal decennial census. The
96 provisions of this subsection shall not apply if the revenue
97 collected is used to support zoological activities of the
98 zoological subdistrict as defined under section 184.352.
99 **The provisions of this subsection shall not apply if the**
100 **revenue collected is used for the purpose of early childhood**
101 **education services, and such revenues shall be deposited in**
102 **the early childhood education fund and administered pursuant**
103 **to section 67.5420.**

104 6. Except as prohibited under section 184.353,
105 residents of any county that does not adopt a sales tax
106 under this section for the purpose of supporting zoological
107 activities may be charged an admission fee for zoological
108 facilities, programs, or events that are not part of the

109 zoological subdistrict defined under subdivision (15) of
110 section 184.352 as of August 28, 2017.

111 7. In any county of the second classification with
112 more than nineteen thousand seven hundred but fewer than
113 nineteen thousand eight hundred inhabitants, the proceeds of
114 the sales tax authorized by this section shall be
115 distributed so that an amount equal to three-fourths of the
116 proceeds of the tax shall be distributed to the county and
117 the remaining one-fourth shall be distributed equally among
118 the incorporated cities, towns, and villages of the county.
119 Upon request from any city, town, or village within the
120 county, the county shall make available for inspection the
121 distribution report provided to the county by the department
122 of revenue. Any expenses incurred by the county in
123 supplying such report to a city, town, or village shall be
124 paid by such city, town, or village.

125 8. In any first class county having a charter form of
126 government and having a population of nine hundred thousand
127 or more, no tax shall be imposed pursuant to this section
128 for the purpose of funding in whole or in part the
129 construction, operation or maintenance of a sports stadium,
130 field house, indoor or outdoor recreational facility,
131 center, playing field, parking facility or anything
132 incidental or necessary to a complex suitable for any type
133 of professional sport or recreation, either upon, above or
134 below the ground.

135 9. No county in this state, other than a county with a
136 charter form of government and with more than nine hundred
137 fifty thousand inhabitants and a city not within a county,
138 shall impose a tax under this section for the purpose of
139 funding in whole or in part the construction, operation, or
140 maintenance of any zoological activities, zoological

141 facilities, zoological organizations, the metropolitan
142 zoological park and museum district as created under section
143 184.350, or any zoological boards.

144 10. The director of revenue may authorize the state
145 treasurer to make refunds from the amounts in the trust fund
146 and credited to any county for erroneous payments and
147 overpayments made, and may redeem dishonored checks and
148 drafts deposited to the credit of such counties. If any
149 county abolishes the tax, the county shall notify the
150 director of revenue of the action at least ninety days prior
151 to the effective date of the repeal and the director of
152 revenue may order retention in the trust fund, for a period
153 of one year, of two percent of the amount collected after
154 receipt of such notice to cover possible refunds or
155 overpayment of the tax and to redeem dishonored checks and
156 drafts deposited to the credit of such accounts. After one
157 year has elapsed after the effective date of abolition of
158 the tax in such county, the director of revenue shall remit
159 the balance in the account to the county and close the
160 account of that county. The director of revenue shall
161 notify each county of each instance of any amount refunded
162 or any check redeemed from receipts due the county.

163 11. No revenue received from a tax for the purpose of
164 funding zoological activities in any county shall be used
165 for the benefit of any entity that has ever been named
166 Grant's Farm or is located at ten thousand five hundred one
167 Gravois Road, Saint Louis, Missouri, or successor address,
168 or to supplant any funding received from the metropolitan
169 zoological park and museum district established under
170 section 184.350.

67.5420. 1. Notwithstanding any provision of law to
2 the contrary, all revenues generated by any tax imposed by a

3 county or by a city not within a county and approved by the
4 voters for the purposes of establishing an early childhood
5 education fund to improve the quality of, affordability of,
6 and access to early childhood development programs for
7 children aged five years and younger shall be deposited in
8 the county treasury or, in a city not within a county, to a
9 board of directors established pursuant to section 210.861,
10 to the credit of a special "Early Childhood Education Fund"
11 to accomplish the purposes set out in this section and shall
12 be used for no other purpose.

13 2. (1) The administrative control and management of
14 the funds in the early childhood education fund and all
15 programs to be funded therefrom shall rest solely with the
16 board of directors established pursuant to section 210.861.
17 The board shall not be mandated to expend funds by an act of
18 state legislation without a majority vote of the voters of
19 the county or city not within a county. The board of
20 directors shall use or disburse the funds in the early
21 childhood education fund to provide and administer programs
22 improving the quality, affordability, and access to early
23 childhood development programs for children aged five years
24 and younger, prioritizing children in financial need. The
25 funds may be used for early childhood education and child
26 care provided by public, private, not-for-profit, and for-
27 profit entities licensed, contracted to receive child care
28 subsidies, or otherwise registered by the Missouri
29 department of elementary and secondary education, including
30 preschools, child care centers, nursery schools, local
31 education agencies, charter schools, Head Start and Early
32 Head Start programs, informal child care providers and
33 independent and system-affiliated family child care homes,
34 and transportation related to same.

35 (2) The board of directors may contract with any
36 person or entity to provide programs or services relating to
37 the programs described in subdivision (1) of this subsection
38 and may place conditions on the use of such funds. The
39 board shall reserve the right to audit the expenditure of
40 any and all funds. The board may establish eligibility
41 standards for the receipt and use of such funds. No member
42 of the board shall serve on the governing body, have any
43 financial interest in, or be employed by any entity that is
44 a recipient of funds from the early childhood education fund.

45 (3) The board of directors may accept any gift of
46 property or moneys for the use and benefit of the persons to
47 be served through the programs established and funded under
48 this section and may sell or exchange any such property so
49 long as such sale or exchange is in the best interests of
50 the programs provided under this section and the proceeds
51 from such sale or exchange are used exclusively to fund such
52 programs. The board of directors may solicit, accept, and
53 expend grants from private or public entities and enter into
54 agreements to effectuate such grants so long as the
55 transaction is in the best interest of the programs provided
56 by the board and the proceeds are used exclusively to fund
57 such programs.

58 (4) The provisions of subsections 3 to 6 of section
59 210.861 shall not apply to revenues deposited into the early
60 childhood education fund and administered pursuant to this
61 subsection.

✓