

SENATE BILL NO. 1671

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR GREGORY (21).

7254S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 94.900, RSMo, and to enact in lieu thereof one new section relating to a public safety sales tax.

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

Section A. Section 94.900, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 94.900,
3 to read as follows:

94.900. 1. (1) The governing body of the following
2 cities may impose a tax as provided in this section:

3 (a) Any city of the third classification with more
4 than ten thousand eight hundred but less than ten thousand
5 nine hundred inhabitants located at least partly within a
6 county of the first classification with more than one
7 hundred eighty-four thousand but less than one hundred
8 eighty-eight thousand inhabitants;

9 (b) Any city of the fourth classification with more
10 than four thousand five hundred but fewer than five thousand
11 inhabitants;

12 (c) Any city of the fourth classification with more
13 than eight thousand nine hundred but fewer than nine
14 thousand inhabitants;

15 (d) Any home rule city with more than forty-eight
16 thousand but fewer than forty-nine thousand inhabitants;

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 (e) Any home rule city with more than seventy-three
18 thousand but fewer than seventy-five thousand inhabitants;

19 (f) Any city of the fourth classification with more
20 than thirteen thousand five hundred but fewer than sixteen
21 thousand inhabitants;

22 (g) Any city of the fourth classification with more
23 than seven thousand but fewer than eight thousand
24 inhabitants;

25 (h) Any city of the fourth classification with more
26 than four thousand but fewer than four thousand five hundred
27 inhabitants and located in any county of the first
28 classification with more than one hundred fifty thousand but
29 fewer than two hundred thousand inhabitants;

30 (i) Any city of the third classification with more
31 than thirteen thousand but fewer than fifteen thousand
32 inhabitants and located in any county of the third
33 classification without a township form of government and
34 with more than thirty-three thousand but fewer than thirty-
35 seven thousand inhabitants;

36 (j) Any city of the fourth classification with more
37 than three thousand but fewer than three thousand three
38 hundred inhabitants and located in any county of the third
39 classification without a township form of government and
40 with more than eighteen thousand but fewer than twenty
41 thousand inhabitants and that is not the county seat of such
42 county;

43 (k) Any city with more than ten thousand but fewer
44 than eleven thousand inhabitants and partially located in a
45 county with more than two hundred thirty thousand but fewer
46 than two hundred sixty thousand inhabitants;

47 (l) Any city with more than four thousand nine hundred
48 but fewer than five thousand six hundred inhabitants and

49 located in a county with more than thirty thousand but fewer
50 than thirty-five thousand inhabitants;

51 (m) Any city with more than twelve thousand five
52 hundred but fewer than fourteen thousand inhabitants and
53 that is the county seat of a county with more than twenty-
54 two thousand but fewer than twenty-five thousand inhabitants;

55 (n) Any village with more than four hundred thirty but
56 fewer than four hundred eighty inhabitants and partially
57 located in a county with more than forty thousand but fewer
58 than fifty thousand inhabitants and with a county seat with
59 more than two thousand but fewer than six thousand
60 inhabitants;

61 (o) Any city with more than sixteen thousand but fewer
62 than eighteen thousand inhabitants and located in more than
63 one county;

64 (p) Any city with more than twelve thousand five
65 hundred but fewer than fourteen thousand inhabitants and
66 located in a county with more than twenty-two thousand but
67 fewer than twenty-five thousand inhabitants and with a
68 county seat with more than nine hundred but fewer than one
69 thousand four hundred inhabitants;

70 (q) Any city with more than fifty-one thousand but
71 fewer than fifty-eight thousand inhabitants and located in
72 more than one county;

73 (r) Any city with more than eight thousand but fewer
74 than nine thousand inhabitants and that is the county seat
75 of a county with more than nineteen thousand but fewer than
76 twenty-two thousand inhabitants; or

77 (s) Any city with more than one hundred sixty-five but
78 fewer than one hundred eighty-five inhabitants and located
79 in a county with more than eleven thousand but fewer than
80 twelve thousand five hundred inhabitants and with a county

81 seat with more than four thousand but fewer than five
82 thousand inhabitants; [or]

83 (t) Any city with more than two thousand one hundred
84 fifty but fewer than two thousand four hundred inhabitants
85 and located in a county with more than seven hundred
86 thousand but fewer than eight hundred thousand inhabitants;
87 or

88 (u) **Any city of the third classification with more**
89 **than four thousand four hundred but fewer than four thousand**
90 **five hundred inhabitants.**

91 (2) The governing body of any city listed in
92 subdivision (1) of this subsection is hereby authorized to
93 impose, by ordinance or order, a sales tax in the amount of
94 up to one-half of one percent on all retail sales made in
95 such city which are subject to taxation under the provisions
96 of sections 144.010 to 144.525 for the purpose of improving
97 the public safety for such city, which shall be limited to
98 expenditures on equipment, salaries and benefits, and
99 facilities for police, fire and emergency medical
100 providers. The tax authorized by this section shall be in
101 addition to any and all other sales taxes allowed by law,
102 except that no ordinance or order imposing a sales tax
103 pursuant to the provisions of this section shall be
104 effective unless the governing body of the city submits to
105 the voters of the city, at a county or state general,
106 primary or special election, a proposal to authorize the
107 governing body of the city to impose a tax.

108 2. If the proposal submitted involves only
109 authorization to impose the tax authorized by this section,
110 the ballot of submission shall contain, but need not be
111 limited to, the following language:

112 Shall the city of _____ (city's name)
113 impose a citywide sales tax of
114 _____ (insert amount) for the purpose of
115 improving the public safety of the city?

116 YES NO

117 If you are in favor of the question, place an
118 "X" in the box opposite "YES". If you are
119 opposed to the question, place an "X" in the
120 box opposite "NO".

121 If a majority of the votes cast on the proposal by the
122 qualified voters voting thereon are in favor of the proposal
123 submitted pursuant to this subsection, then the ordinance or
124 order and any amendments thereto shall be in effect on the
125 first day of the second calendar quarter after the director
126 of revenue receives notification of adoption of the local
127 sales tax. If a proposal receives less than the required
128 majority, then the governing body of the city shall have no
129 power to impose the sales tax herein authorized unless and
130 until the governing body of the city shall again have
131 submitted another proposal to authorize the governing body
132 of the city to impose the sales tax authorized by this
133 section and such proposal is approved by the required
134 majority of the qualified voters voting thereon. However,
135 in no event shall a proposal pursuant to this section be
136 submitted to the voters sooner than twelve months from the
137 date of the last proposal pursuant to this section.

138 3. All revenue received by a city from the tax
139 authorized under the provisions of this section shall be
140 deposited in a special trust fund and shall be used solely

141 for improving the public safety for such city for so long as
142 the tax shall remain in effect.

143 4. Once the tax authorized by this section is
144 abolished or is terminated by any means, all funds remaining
145 in the special trust fund shall be used solely for improving
146 the public safety for the city. Any funds in such special
147 trust fund which are not needed for current expenditures may
148 be invested by the governing body in accordance with
149 applicable laws relating to the investment of other city
150 funds.

151 5. All sales taxes collected by the director of the
152 department of revenue under this section on behalf of any
153 city, less one percent for cost of collection which shall be
154 deposited in the state's general revenue fund after payment
155 of premiums for surety bonds as provided in section 32.087,
156 shall be deposited in a special trust fund, which is hereby
157 created, to be known as the "City Public Safety Sales Tax
158 Trust Fund". The moneys in the trust fund shall not be
159 deemed to be state funds and shall not be commingled with
160 any funds of the state. The provisions of section 33.080 to
161 the contrary notwithstanding, money in this fund shall not
162 be transferred and placed to the credit of the general
163 revenue fund. The director of the department of revenue
164 shall keep accurate records of the amount of money in the
165 trust and which was collected in each city imposing a sales
166 tax pursuant to this section, and the records shall be open
167 to the inspection of officers of the city and the public.
168 Not later than the tenth day of each month the director of
169 the department of revenue shall distribute all moneys
170 deposited in the trust fund during the preceding month to
171 the city which levied the tax; such funds shall be deposited
172 with the city treasurer of each such city, and all

173 expenditures of funds arising from the trust fund shall be
174 by an appropriation act to be enacted by the governing body
175 of each such city. Expenditures may be made from the fund
176 for any functions authorized in the ordinance or order
177 adopted by the governing body submitting the tax to the
178 voters.

179 6. The director of the department of revenue may make
180 refunds from the amounts in the trust fund and credited to
181 any city for erroneous payments and overpayments made, and
182 may redeem dishonored checks and drafts deposited to the
183 credit of such cities. If any city abolishes the tax, the
184 city shall notify the director of the department of revenue
185 of the action at least ninety days prior to the effective
186 date of the repeal and the director of the department of
187 revenue may order retention in the trust fund, for a period
188 of one year, of two percent of the amount collected after
189 receipt of such notice to cover possible refunds or
190 overpayment of the tax and to redeem dishonored checks and
191 drafts deposited to the credit of such accounts. After one
192 year has elapsed after the effective date of abolition of
193 the tax in such city, the director of the department of
194 revenue shall remit the balance in the account to the city
195 and close the account of that city. The director of the
196 department of revenue shall notify each city of each
197 instance of any amount refunded or any check redeemed from
198 receipts due the city.

199 7. Except as modified in this section, all provisions
200 of sections 32.085 and 32.087 shall apply to the tax imposed
201 pursuant to this section.

202 8. If any city in subsection 1 of this section enacts
203 the tax authorized in this section, the city shall budget an
204 amount to public safety that is no less than the amount

205 budgeted in the year immediately preceding the enactment of
206 the tax. The revenue from the tax shall supplement and not
207 replace amounts budgeted by the city.

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