

SENATE BILL NO. 1679

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR GREGORY (21).

7281S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 32.310, RSMo, and to enact in lieu thereof one new section relating to the department of revenue.

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

Section A. Section 32.310, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 32.310,
3 to read as follows:

32.310. 1. The department of revenue shall create and
2 maintain [a] mapping [feature] **features** on its official
3 public website that [displays] **display** sales and use tax **and**
4 **property tax** information of political subdivisions of this
5 state that have taxing authority, including the current tax
6 rate for each sales and use tax imposed and collected **and**
7 **the current levies of each property tax district imposed and**
8 **collected on a separate map.** [Such] **Each** display shall have
9 the option to showcase the borders and jurisdiction of the
10 following political subdivisions on a map of the state to
11 the extent that such political subdivisions collect sales
12 and use tax **or property tax:**

- 13 (1) Ambulance districts;
- 14 (2) Community improvement districts;
- 15 (3) Fire protection districts;
- 16 (4) Levee districts;
- 17 (5) Library districts;

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

- 18 (6) Neighborhood improvement districts;
19 (7) Port authority districts;
20 (8) Tax increment financing districts;
21 (9) Transportation development districts;
22 (10) School districts; or
23 (11) Any other political subdivision that imposes a
24 sales or use tax **or a property tax** within its borders and
25 jurisdiction.

26 2. **[The] Each** mapping feature shall also have the
27 option to superimpose state house of representative
28 districts and state senate districts over the political
29 subdivisions. **The base layer of each mapping feature shall**
30 **be color-coded based on taxation rates.**

31 3. A political subdivision collecting sales or use tax
32 **or property tax** listed in subsection 1 of this section shall
33 provide to the department of revenue mapping and geographic
34 data pertaining to the political subdivision's borders and
35 jurisdictions. The political subdivision shall certify the
36 accuracy of the data by affidavit and shall provide the data
37 in a format specified by the department of revenue. Such
38 data relating to sales taxes shall be sent to the department
39 of revenue by April 1, 2019, and shall be updated and sent
40 to the department if a change in the political subdivision's
41 borders or jurisdiction occurs thereafter. Such data
42 relating to use taxes shall be sent to the department of
43 revenue by January 1, 2022. **Such data relating to property**
44 **taxes shall be sent to the department of revenue by January**
45 **1, 2027.** If a political subdivision fails to provide the
46 information required under this subsection, the department
47 of revenue shall use the last known sales or use tax **or**
48 **property tax** rate for such political subdivision.

49 4. The department of revenue may contract with another
50 entity to build and maintain the mapping [feature] **features.**

51 5. By July 1, 2019, the department shall implement the
52 mapping feature using the sales tax data provided to it
53 under subsection 3 of this section. By July 1, 2022, the
54 department shall implement the mapping feature using use tax
55 data provided to it under subsection 3 of this section. **By**
56 **July 1, 2027, the department shall implement the additional**
57 **property tax mapping feature using property tax levy data**
58 **from the most recent publication of the Missouri state**
59 **auditor's report on property tax rates and any additional**
60 **supplemental information provided to the department under**
61 **subsection 3 of this section. The home page of the**
62 **department's public website shall prominently display links**
63 **directing the public to each of the sales, use, and property**
64 **tax mapping features.**

65 6. By July 1, 2022, the department shall update the
66 mapping feature to include the total sales tax rate for
67 combined rates of overlapping sales taxes levied and the
68 total use tax rate for combined rates of overlapping use
69 taxes levied.

70 7. If the boundaries of a political subdivision listed
71 in subsection 1 of this section in which a sales or use tax
72 **or a property tax** has been imposed shall thereafter be
73 changed or altered, the political subdivision shall forward
74 to the director of revenue by United States registered mail
75 or certified mail a certified copy of the ordinance adding
76 or detaching territory from the political subdivision within
77 ten days of adoption of the ordinance. The ordinance shall
78 reflect the effective date of the ordinance and shall be
79 accompanied by a map in a form to be determined by the
80 director of revenue. Upon receipt of the ordinance and map,

81 the tax imposed under the local sales tax law shall be
82 effective in the added territory or abolished in the
83 detached territory on the first day of a calendar quarter
84 after one hundred twenty days' notice to sellers. **The**
85 **department shall also use the most recent publication of the**
86 **Missouri state auditor's report on property tax rates in**
87 **order to update and maintain the property tax levy data each**
88 **year.**

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