

SECOND REGULAR SESSION

SENATE BILL NO. 791

89TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RUSSELL.

Read 1st time January 21, 1998, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

L3498.011

AN ACT

To amend chapter 206, RSMo, relating to hospital districts by adding thereto one new section relating to the same subject.

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

Section A. Chapter 206, RSMo, is amended by adding thereto one new section, to be known as section 206.170, to read as follows:

206.170. 1. The board of directors of any hospital district may impose a sales tax in an amount of up to one-fourth of one percent on all retail sales made in such hospital district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the board of directors of the hospital district submits to the voters of such district, at a county or state general, primary or special election, a proposal to authorize the board of directors of the hospital district to impose a tax.

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

Shall the hospital district (name of hospital district) located in (district's location) impose a district-wide sales tax of for the purpose of providing revenues for the operation of the hospital district?

G YES

G NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors of the hospital district shall not impose the sales

tax authorized in this section unless and until the board of directors of the hospital district resubmits a proposal to authorize the board of such district to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a hospital district from the tax authorized pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used solely for the operation of the hospital district.

4. All sales taxes collected by the director of the department of revenue pursuant to this section on behalf of any hospital district, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created, to be known as the "Hospital District Sales Tax Trust Fund". The moneys in the hospital district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of the department of revenue shall keep accurate records of the amount of money in the trust and of the amounts collected in each hospital district imposing a sales tax pursuant to this section. The records shall be open to the inspection of directors and officers of the hospital district and the public. Not later than the tenth day of each month, the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the hospital district which levied the tax. Such funds shall be deposited with the chief fiscal officer of such hospital district, and all expenditures of funds arising from the hospital district sales tax trust fund shall be for the operation of the hospital district and for no other purpose.

5. The sales tax authorized pursuant to this section may be abolished by the board of directors at any time, however, the tax may be reimposed only with voter approval pursuant to this section.

6. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any hospital district for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such hospital districts. If any hospital district abolishes the sales tax, the hospital district shall notify the director of the department of revenue of the action at least ninety days prior to 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 hospital district, the director of the department of

revenue shall remit the balance in the account to the hospital district and close the account of such district. The director of the department of revenue shall notify each hospital district of each instance of any amount refunded or any check redeemed from receipts due such district. In the event a tax within a hospital district is approved pursuant to this section, and such hospital district is dissolved, the tax shall be abolished at the time of dissolution and the director of the department of revenue shall remit the balance in the account of the trust fund to the county, or equally among the counties, within which the hospital district was located.

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

Unofficial

Bill

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