

SECOND REGULAR SESSION

SENATE BILL NO. 861

89TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR JOHNSON.

Read 1st time February 3, 1998, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S3506.011

AN ACT

To repeal section 238.240, RSMo Supp. 1997, relating to transportation development districts, and to enact in lieu thereof two new sections relating to the same subject.

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

Section A. Section 238.240, RSMo Supp. 1997, is repealed and two new sections enacted in lieu thereof, to be known as sections 238.236 and 238.240, to read as follows:

238.236. 1. This section shall not apply to any tax levied pursuant to section 238.235, and no tax shall be imposed pursuant to the provisions of this section if a tax has been imposed by a transportation development district pursuant to section 238.235.

2. In lieu of the taxes allowed pursuant to section 238.235, any transportation development district which consists of all of one or more entire counties, all of one or more entire cities, or all of one or more entire counties and one or more entire cities which are totally outside the boundaries of those counties may by resolution impose a transportation development district sales tax on all retail sales made in such transportation development district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, for any transportation development purpose designated by the transportation development district in its ballot of submission to its qualified voters. No resolution enacted pursuant to the authority granted by this section shall be effective unless the board of directors of the transportation development district submits to the qualified voters of the transportation development district, at a state general, primary, or special election, a proposal to authorize the board of directors of the transportation development district to impose a tax pursuant to the provisions of this section.

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

Shall the transportation development district of(transportation development district's name) impose a transportation development district-wide sales tax at the rate of (insert amount) for a period of (insert number) years from the date on which such tax is first imposed for the purpose of (insert transportation development purpose)?

G YES

G NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 resolution and any amendments thereto 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 transportation development district shall have no power to impose the sales tax authorized by this section unless and until the board of directors of the transportation development district shall again have submitted another proposal to authorize it to impose the sales tax pursuant to the provisions of this section and such proposal is approved by a majority of the qualified voters voting thereon.

4. Within ten days after the adoption of any resolution in favor of the adoption of a transportation development district sales tax by the qualified voters of such transportation development district, the transportation development district shall forward to the director of revenue, by United States registered mail or certified mail, a certified copy of the resolution of its board of directors. The resolution shall reflect the effective date thereof. The sales tax authorized by this section shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of such tax.

5. All revenue received by a transportation development district from the tax authorized by this section which has been designated for a certain transportation development purpose shall be deposited in a special trust fund and shall be used solely for such designated purpose. Upon the expiration of the period of years approved by the qualified voters pursuant to subsection 3 of this section or if the tax authorized by this section is repealed pursuant to subsection 12 of this section, all funds remaining in the special trust fund shall continue to be used solely for such designated transportation development purpose. Any funds in such special trust fund which are not needed for current expenditures may be invested by the board of directors in accordance with applicable laws

relating to the investment of other transportation development district funds.

6. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent or one percent on the receipts from the sale at retail of all tangible personal property of taxable services at retail within the transportation development district adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525, RSMo. Any transportation development district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

7. The resolution imposing the sales tax pursuant to this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525, RSMo, and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax. The amount reported and returned to the director of revenue by the seller shall be computed on the basis of the combined rate of the tax imposed by sections 144.010 to 144.525, RSMo, and the tax imposed by the resolutions as authorized by this section, plus any amounts imposed pursuant to other provisions of law.

8. On and after the effective date of any tax imposed pursuant to this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue.

9. All applicable provisions contained in sections 144.010 to 144.525, RSMo, governing the state sales tax, sections 32.085 and 32.087, RSMo, governing local sales taxes, and section 32.057, RSMo, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified in this section.

10. All sales taxes collected by the director of revenue pursuant to this section on behalf of any transportation development district, less one percent for the 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 the state treasury to the credit of the "Transportation Development District Sales Tax Fund", which is hereby created. Moneys in the transportation development district sales tax fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. All interest earned upon the balance in the transportation development district sales tax fund shall be deposited to the credit of the same fund. Any balance in the fund at the end of an appropriation period shall not be transferred to the general revenue fund and the provisions of section 33.080, RSMo, shall not apply to the fund. The director of revenue shall keep accurate records of the amount of money which was collected in each transportation development district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of each transportation development district and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in such fund during the preceding month to the proper transportation development district.

11. The director of revenue may authorize the state treasurer to make refunds from the amounts credited to any transportation development district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such districts. If any transportation development district repeals the tax authorized by this section, the transportation development district shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention, 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 such 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 repeal of the tax authorized by this section in such transportation development district, the director of revenue shall remit the balance in the account to the transportation development district and close the account of that transportation development district. The director of revenue shall notify each transportation development district of each instance of any amount refunded or any check redeemed from receipts due the transportation development district.

12. (1) No transportation development district imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other

obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects.

(2) Whenever the board of directors of any transportation development district in which a transportation development sales tax has been imposed in the manner provided by this section receives a petition, signed by ten percent of the qualified voters of such transportation development district calling for an election to repeal such transportation development sales tax, the board of directors shall, if such repeal will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects, submit to the voters of such transportation development district a proposal to repeal the transportation development sales tax imposed pursuant to the provisions of this section. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal to repeal the transportation development sales tax, then the resolution imposing the transportation development sales tax, along with any amendments thereto, is repealed. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to repeal the transportation development sales tax, then the ordinance or resolution imposing the transportation development sales tax, along with any amendments thereto, shall remain in effect.

238.240. 1. A district may contract and incur liabilities appropriate to accomplish its purposes.

2. It may lease or lease-purchase any real or personal property necessary or convenient for its purposes.

3. It may borrow money for its purposes at such rates of interest as the district may determine.

4. It may issue bonds, notes and other obligations, and may secure any of such obligations by mortgage, pledge, assignment or deed of trust of any or all of the property and income of the district, subject to the restrictions provided in sections 238.200 to 238.275. **The district shall not mortgage, pledge or give a deed of trust on any real property or interests which it obtained by eminent domain. The district shall not mortgage, pledge or give a deed of trust on any real property or interests which it acquired from the state of Missouri or any agency or political subdivision thereof without the written consent of the state, agency or political subdivision from which it obtained the property.**

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