

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 193

90TH GENERAL ASSEMBLY

1999

S0171.03T

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to sales tax for flood relief with an emergency clause.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be known as section 94.580, to read as follows:

94.580. 1. The governing body of any constitutional charter city with a population of over four hundred thousand and located in four or more counties is hereby authorized to impose, by ordinance, a sales tax on all retail sales which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of providing funds for flood relief projects in that city. The tax authorized by this section shall be authorized only to the extent a city may seek authority from its voters under section 94.577, RSMo, to impose a capital improvements sales tax. The sum of sales taxes imposed by a city under the authority of section 94.577, RSMo, and this section shall not exceed one-half of one percent. The ordinance shall become effective after the governing body of the city submits to the voters of that city a proposal to authorize the tax. Notwithstanding the provisions of chapter 115, RSMo, to the contrary, all required notice shall be provided to all entities specified in sections 115.125 and 115.127, RSMo, within one business day of adoption of the ordinance calling an election as a result of a flooding emergency, and the provisions of section 115.123, RSMo, shall not apply. However, election authorities shall provide notice one time as soon as feasible after receiving notice from the city calling the election consistent with

the publication requirements of chapter 115, RSMo.

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

Shall the city of(name of city) impose a sales tax of(insert amount) for (insert term) for the purpose of funding flood relief projects?

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 ordinance shall be in effect, beginning the first day of the second calendar quarter following its adoption. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized in this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. Any subsequent election shall not be excused from the requirements of chapter 115, RSMo.

3. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall go into effect on the first day of the next calendar quarter beginning after its adoption and notice to the director of revenue, but no sooner than thirty days after such adoption and notice. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.

4. The sales tax may be approved at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent or one-half of one percent, but in no event shall the sum of the tax imposed by this section and section 94.577, RSMo, in one or more elections, exceed one-half of one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo. Whether approved at one or more elections, the flood relief sales tax rate may not exceed the available

taxing authority of the city.

5. All revenue generated from the tax authorized under the provisions of this section shall be deposited into the "Flood Relief Projects Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding flood relief projects. Once the tax authorized by this section is abolished or terminated by any means, all funds remaining in the fund shall be used solely for that purpose.

6. Any sales tax imposed pursuant to this section shall expire no later than two years from the date of its inception.

Section B. Because of the need to provide funding for flood relief projects, this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and this act shall be in full force and effect upon its passage and approval.

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Bill

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