

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 1442, Page 1, Section Title, Lines 4-5,

2 by striking "literacy of elementary school students" and
3 inserting in lieu thereof the following: "education"; and

4 Further amend said bill and page, section A, line 5, by
5 inserting after all of said line the following:

6 "67.547. 1. In addition to the tax authorized by
7 section 67.505, any county as defined in section 67.750 may,
8 by a majority vote of its governing body, impose an
9 additional county sales tax on all sales which are subject
10 to taxation under the provisions of sections 144.010 to
11 144.525. The tax authorized by this section shall be in
12 addition to any and all other sales tax allowed by law;
13 except that no ordinance or order imposing a sales tax under
14 the provisions of this section shall be effective unless the
15 governing body of the county submits to the voters of the
16 county, at a county or state general, primary or special
17 election, a proposal to authorize the governing body of the
18 county to impose such tax.

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

21 Shall the county of _____ (county's name) impose a
22 countywide sales tax of _____ (insert rate) percent
23 for the purpose of _____ (insert purpose)?

24 YES NO

25 If you are in favor of the question, place an "X" in
26 the box opposite "YES". If you are opposed to the
27 question, place an "X" in the box opposite "NO".

28 If a majority of the votes cast on the proposal by the
29 qualified voters voting thereon are in favor of the
30 proposal, then the ordinance or order and any amendments
31 thereto shall be in effect. If a majority of the votes cast
32 by the qualified voters voting are opposed to the proposal,
33 then the governing body of the county shall have no power to
34 impose the sales tax as herein authorized unless and until
35 the governing body of the county submits another proposal to
36 authorize the governing body of the county to impose the
37 sales tax under the provisions of this section and such
38 proposal is approved by a majority of the qualified voters
39 voting thereon. A county shall not submit to the voters a
40 proposed sales tax under this section for a period of two
41 years from the date of an election in which the county
42 previously submitted to the voters a proposed sales tax
43 under this section, regardless of whether the initial
44 proposed sales tax was approved or disapproved by the
45 voters. The revenue collected from the sales tax authorized
46 under this section shall only be used for the purpose
47 approved by voters of the county.

48 3. (1) The sales tax may be imposed at a rate of one-
49 eighth of one percent, one-fourth of one percent, three-
50 eighths of one percent, or one-half of one percent on the
51 receipts from the sale at retail of all tangible personal
52 property or taxable services at retail within any county
53 adopting such tax if such property and services are subject
54 to taxation by the state of Missouri under the provisions of
55 sections 144.010 to 144.525. In any city not within a
56 county or any county described in subsection 5 of this

57 section, no sales tax for the purpose of funding zoological
58 activities and zoological facilities as those terms are
59 defined in section 184.500 shall exceed a rate of one-eighth
60 of one percent unless the sales tax was levied and collected
61 before August 28, 2017. Beginning August 28, 2017, no
62 county shall submit to the voters any proposal that results
63 in a combined rate of sales taxes adopted under this section
64 in excess of one percent.

65 (2) Notwithstanding the provisions of subdivision (1)
66 of this subsection to the contrary, beginning August 28,
67 2025, a county with more than eight thousand but fewer than
68 eight thousand nine hundred inhabitants and with a county
69 seat with more than seven hundred thirty but fewer than
70 eight hundred inhabitants may impose a sales tax that
71 results in a combined rate of sales tax adopted pursuant to
72 this section in excess of one percent, but not in excess of
73 one and one-half percent, provided that any such sales tax
74 shall be for the purpose of providing law enforcement
75 services. All sales tax elections conducted during the
76 November 8, 2022, general election shall be deemed in
77 compliance with this subdivision, provided that the total
78 combined sales tax rate adopted pursuant to this section
79 does not exceed one and one-half percent.

80 4. Except as modified in this section, all provisions
81 of sections 32.085 and 32.087 shall apply to the tax imposed
82 under this section.

83 5. In any first class county having a charter form of
84 government and having a population of nine hundred thousand
85 or more, the proceeds of the sales tax authorized by this
86 section shall be distributed so that an amount equal to
87 three-eighths of the proceeds of the tax shall be
88 distributed to the county and the remaining five-eighths
89 shall be distributed to the cities, towns and villages and

90 the unincorporated area of the county on the ratio that the
91 population of each bears to the total population of the
92 county. Three-eighths of the tax rate adopted by such a
93 county shall be included in the calculation of the county's
94 one percent combined tax rate ceiling provided in subsection
95 3 of this section. The population of each city, town or
96 village and the unincorporated area of the county and the
97 total population of the county shall be determined on the
98 basis of the most recent federal decennial census. The
99 provisions of this subsection shall not apply if the revenue
100 collected is used to support zoological activities of the
101 zoological subdistrict as defined under section 184.352.
102 The provisions of this subsection shall not apply if the
103 revenue collected is used for the purpose of early childhood
104 education or child care services, and such revenues shall be
105 deposited in the early childhood education and child care
106 fund and administered pursuant to section 67.5420.

107 6. Except as prohibited under section 184.353,
108 residents of any county that does not adopt a sales tax
109 under this section for the purpose of supporting zoological
110 activities may be charged an admission fee for zoological
111 facilities, programs, or events that are not part of the
112 zoological subdistrict defined under subdivision (15) of
113 section 184.352 as of August 28, 2017.

114 7. In any county of the second classification with
115 more than nineteen thousand seven hundred but fewer than
116 nineteen thousand eight hundred inhabitants, the proceeds of
117 the sales tax authorized by this section shall be
118 distributed so that an amount equal to three-fourths of the
119 proceeds of the tax shall be distributed to the county and
120 the remaining one-fourth shall be distributed equally among
121 the incorporated cities, towns, and villages of the county.
122 Upon request from any city, town, or village within the

123 county, the county shall make available for inspection the
124 distribution report provided to the county by the department
125 of revenue. Any expenses incurred by the county in
126 supplying such report to a city, town, or village shall be
127 paid by such city, town, or village.

128 8. In any first class county having a charter form of
129 government and having a population of nine hundred thousand
130 or more, no tax shall be imposed pursuant to this section
131 for the purpose of funding in whole or in part the
132 construction, operation or maintenance of a sports stadium,
133 field house, indoor or outdoor recreational facility,
134 center, playing field, parking facility or anything
135 incidental or necessary to a complex suitable for any type
136 of professional sport or recreation, either upon, above or
137 below the ground.

138 9. No county in this state, other than a county with a
139 charter form of government and with more than nine hundred
140 fifty thousand inhabitants and a city not within a county,
141 shall impose a tax under this section for the purpose of
142 funding in whole or in part the construction, operation, or
143 maintenance of any zoological activities, zoological
144 facilities, zoological organizations, the metropolitan
145 zoological park and museum district as created under section
146 184.350, or any zoological boards.

147 10. The director of revenue may authorize the state
148 treasurer to make refunds from the amounts in the trust fund
149 and credited to any county for erroneous payments and
150 overpayments made, and may redeem dishonored checks and
151 drafts deposited to the credit of such counties. If any
152 county abolishes the tax, the county shall notify the
153 director of revenue of the action at least ninety days prior
154 to the effective date of the repeal and the director of
155 revenue may order retention in the trust fund, for a period

156 of one year, of two percent of the amount collected after
 157 receipt of such notice to cover possible refunds or
 158 overpayment of the tax and to redeem dishonored checks and
 159 drafts deposited to the credit of such accounts. After one
 160 year has elapsed after the effective date of abolition of
 161 the tax in such county, the director of revenue shall remit
 162 the balance in the account to the county and close the
 163 account of that county. The director of revenue shall
 164 notify each county of each instance of any amount refunded
 165 or any check redeemed from receipts due the county.

166 11. No revenue received from a tax for the purpose of
 167 funding zoological activities in any county shall be used
 168 for the benefit of any entity that has ever been named
 169 Grant's Farm or is located at ten thousand five hundred one
 170 Gravois Road, Saint Louis, Missouri, or successor address,
 171 or to supplant any funding received from the metropolitan
 172 zoological park and museum district established under
 173 section 184.350.

174 67.5420. 1. As used in this section, the following
 175 terms shall mean:

176 (1) "Board", the board of directors appointed pursuant
 177 to section 210.861;

178 (2) "Child care provider", any entity that is licensed
 179 under section 210.221 and that provides early childhood
 180 education services;

181 (3) "County", any county with more than one million
 182 inhabitants and any city not within a county;

183 (4) "Early childhood education services", the same as
 184 defined in section 161.244, which may include transportation
 185 related to such services;

186 (5) "Early childhood education service provider", any
 187 public school or charter school that is contracted with the
 188 department of elementary and secondary education to provide

189 early childhood education services that adhere to the
190 quality standards as provided in section 161.213.

191 2. Notwithstanding any provision of law to the
192 contrary, all revenues generated by any tax imposed by a
193 county and approved by the voters for the purposes of
194 establishing an early childhood education and child care
195 services fund to improve the quality of, affordability of,
196 and access to early childhood development programs and child
197 care for children aged five years and younger shall be
198 deposited in the county treasury to the credit of a special
199 "Early Childhood Education and Child Care Fund" to
200 accomplish the purposes set out in this section and shall be
201 used for no other purpose.

202 3. The administrative control and management of the
203 funds in the early childhood education and child care fund
204 and all programs to be funded therefrom shall rest solely
205 with the board and shall be expended for early childhood
206 education services and child care services. The board shall
207 not be mandated to expend funds by an act of the general
208 assembly without a majority vote of the voters of the
209 county. The board shall use or disburse the funds in the
210 early childhood education and child care fund to provide and
211 administer programs improving the quality, affordability,
212 and access to early childhood development and child care
213 programs for children aged five years and younger. The
214 funds may be used for early childhood education services
215 provided by early childhood education service providers and
216 child care providers.

217 4. (1) The board may contract with any provider to
218 provide early childhood education services and child care
219 services and may place conditions on the use of such funds.
220 The board shall reserve the right to audit the expenditure
221 of any and all funds. The board may establish eligibility

222 standards for the receipt and use of such funds. No member
223 of the board shall serve on the governing body, have any
224 financial interest in, or be employed by any entity that is
225 a recipient of funds from the early childhood education and
226 child care fund.

227 (2) Funds expended by the board pursuant to this
228 section shall be expended in the following order of priority:

229 (a) For children in financial or familial need, as
230 determined by the board;

231 (b) For all other services provided pursuant to this
232 section.

233 (3) In addition to the priorities provided in
234 subdivision (2) of this subsection, a child care provider
235 shall prioritize the placement of children from families who
236 can document that they are on a waitlist for the department
237 of elementary and secondary education's child care subsidy
238 program.

239 5. The board shall only provide funding for early
240 childhood education services or child care services to
241 providers who serve children residing in the county.

242 6. The board may accept any gift of property or moneys
243 for the use and benefit of the persons to be served through
244 the programs established and funded under this section and
245 may sell or exchange any such property so long as such sale
246 or exchange is in the best interests of the programs
247 provided under this section and the proceeds from such sale
248 or exchange are used exclusively to fund such programs. The
249 board may solicit, accept, and expend grants from private or
250 public entities and enter into agreements to effectuate such
251 grants so long as the transaction is in the best interest of
252 the programs provided by the board and the proceeds are used
253 exclusively to fund such programs.

254 7. The provisions of subsections 3 to 6 of section
255 210.861 shall not apply to revenues deposited into the early
256 childhood education and child care fund and administered
257 pursuant to this subsection."; and

258 Further amend the title and enacting clause accordingly.