

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/HCS/House Bill Nos. 2097 & 1905, Pages 2-5, Section 67.5420, Line _____,

2 by striking all of said section and inserting in lieu
3 thereof the following:

4 "67.547. 1. In addition to the tax authorized by
5 section 67.505, any county as defined in section 67.750 may,
6 by a majority vote of its governing body, impose an
7 additional county sales tax on all sales which are subject
8 to taxation under the provisions of sections 144.010 to
9 144.525. The tax authorized by this section shall be in
10 addition to any and all other sales tax allowed by law;
11 except that no ordinance or order imposing a sales tax under
12 the provisions of this section shall be effective unless the
13 governing body of the county submits to the voters of the
14 county, at a county or state general, primary or special
15 election, a proposal to authorize the governing body of the
16 county to impose such tax.

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

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

22 YES NO

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

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

46 3. (1) The sales tax may be imposed at a rate of one-
47 eighth of one percent, one-fourth of one percent, three-
48 eighths of one percent, or one-half of one percent on the
49 receipts from the sale at retail of all tangible personal
50 property or taxable services at retail within any county
51 adopting such tax if such property and services are subject
52 to taxation by the state of Missouri under the provisions of
53 sections 144.010 to 144.525. In any city not within a
54 county or any county described in subsection 5 of this

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

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

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

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

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

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

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

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

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

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

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

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

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

172 67.5420. 1. As used in this section, the following
173 terms shall mean:

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

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

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

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

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

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

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

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

215 4. (1) The board may contract with any provider to
216 provide early childhood education services and child care
217 services and may place conditions on the use of such funds.
218 The board shall reserve the right to audit the expenditure
219 of any and all funds. The board may establish eligibility

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

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

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

229 (b) For all other services provided pursuant to this
230 section.

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

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

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

252 7. The provisions of subsections 3 to 6 of section
253 210.861 shall not apply to revenues deposited into the early
254 childhood education and child care fund and administered
255 pursuant to this subsection."; and

256 Further amend the title and enacting clause accordingly.