

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 97**  
**92ND GENERAL ASSEMBLY**

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Reported from the Committee on Local Government March 10, 2003, with recommendation that the House Committee Substitute for House Bill No. 97 Do Pass by Consent.

STEPHEN S. DAVIS, Chief Clerk

0729L.03C

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**AN ACT**

To amend chapter 67, RSMo, by adding thereto one new section relating to a law enforcement sales tax, with an emergency clause.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be  
2 known as section 67.584, to read as follows:

**67.584. 1. The governing body of any county of the first classification with more  
2 than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand  
3 two hundred inhabitants, is hereby authorized to impose, by ordinance or order, a sales  
4 tax in the amount of up to one-half percent on all retail sales made in such county which  
5 are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, for the purpose of  
6 providing law enforcement services for such county. The tax authorized by this section  
7 shall be in addition to any and all other sales taxes allowed by law, except that no  
8 ordinance or order imposing a sales tax pursuant to this section shall be effective unless the  
9 governing body of the county submits to the voters of the county, at a county or state  
10 general, primary, or special election, a proposal to authorize the governing body of the  
11 county to impose a tax.**

**12 2. If the proposal submitted involves only authorization to impose the tax  
13 authorized by this section, the ballot of submission shall contain, but need not be limited  
14 to, the following language:**

**15 "Shall the county of ..... (county's name) impose a countywide sales tax of  
16 ..... (insert amount) for the purpose of providing law enforcement services for the  
17 county"**

18

YES

NO

19

20 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**  
21 **opposed to the question, place an "X" in the box opposite "NO".**

22

23 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**  
24 **favor of the proposal submitted pursuant to this subsection, then the ordinance or order**  
25 **and any amendments thereto shall be in effect on the first day of the second quarter**  
26 **immediately following the election approving the proposal. If a proposal receives less than**  
27 **the required majority, then the governing body of the county shall have no power to**  
28 **impose the sales tax herein authorized unless and until the governing body of the county**  
29 **shall again have submitted another proposal to authorize the governing body of the county**  
30 **to impose the sales tax authorized by this section and such proposal is approved by the**  
31 **required majority of the qualified voters voting thereon. However, in no event shall a**  
32 **proposal pursuant to this section be submitted to the voters sooner than twelve months**  
33 **from the date of the last proposal pursuant to this section.**

34 **3. Twenty-five percent of the revenue received by a county treasurer from the tax**  
35 **authorized pursuant to this section shall be deposited in a special trust fund and shall be**  
36 **used solely by a prosecuting attorney's office for such county for so long as the tax shall**  
37 **remain in effect. The remainder of revenue shall be deposited in the county law**  
38 **enforcement sales tax trust fund established pursuant to section 67.582 of the county**  
39 **levying the tax pursuant to this section. The revenue derived from the tax imposed**  
40 **pursuant to this section shall be used for public law enforcement services only. No revenue**  
41 **derived from the tax imposed pursuant to this section shall be used for any private**  
42 **contractor providing law enforcement services or for any private jail.**

43 **4. Once the tax authorized by this section is abolished or is terminated by any**  
44 **means, all funds remaining in the prosecuting attorney's trust fund shall be used solely by**  
45 **a prosecuting attorney's office for the county. Any funds in such special trust fund which**  
46 **are not needed for current expenditures may be invested by the governing body in**  
47 **accordance with applicable laws relating to the investment of other county funds.**

48 **5. All sales taxes collected by the director of revenue pursuant to this section on**  
49 **behalf of any county, less one percent for cost of collection which shall be deposited in the**  
50 **state's general revenue fund after payment of premiums for surety bonds as provided in**  
51 **section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created,**  
52 **to be known as the "County Prosecuting Attorney's Office Sales Tax Trust Fund" or in the**  
53 **county law enforcement sales tax trust fund, pursuant to the deposit ratio in subsection 3**

54 of this section. The moneys in the trust funds shall not be deemed to be state funds and  
55 shall not be commingled with any funds of the state. The director of revenue shall keep  
56 accurate records of the amount of money in the trusts and which was collected in each  
57 county imposing a sales tax pursuant to this section, and the records shall be open to the  
58 inspection of officers of the county and the public. Not later than the tenth day of each  
59 month the director of revenue shall distribute all moneys deposited in the trust funds  
60 during the preceding month to the county which levied the tax; such funds shall be  
61 deposited with the county treasurer of each such county, and all expenditures of funds  
62 arising from either trust fund shall be by an appropriation act to be enacted by the  
63 governing body of each such county. Expenditures may be made from the funds for any  
64 functions authorized in the ordinance or order adopted by the governing body submitting  
65 the tax to the voters.

66 6. The director of revenue may authorize the state treasurer to make refunds from  
67 the amounts in the trust funds and credited to any county for erroneous payments and  
68 overpayments made, and may redeem dishonored checks and drafts deposited to the credit  
69 of such counties. If any county abolishes the tax, the county shall notify the director of  
70 revenue of the action at least ninety days before the effective date of the repeal and the  
71 director of revenue may order retention in the appropriate trust fund, for a period of one  
72 year, of two percent of the amount collected after receipt of such notice to cover possible  
73 refunds or overpayments of the tax and to redeem dishonored checks and drafts deposited  
74 to the credit of such accounts. After one year has elapsed after the effective date of  
75 abolition of the tax in such county, the director of revenue shall remit the balance in the  
76 account to the county and close the account of that county established pursuant to this  
77 section. The director of revenue shall notify each county of each instance of any amount  
78 refunded or any check redeemed from receipts due the county.

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

Section B. Because of the need to increase revenue for prosecuting attorney's offices,  
2 section A of this act is deemed necessary for the immediate preservation of the public health,  
3 welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of  
4 the constitution, and section A of this act shall be in full force and effect upon its passage and  
5 approval.