

FIRST REGULAR SESSION

# HOUSE BILL NO. 97

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE JOHNSON (90).

Pre-filed December 17, 2002, and copies ordered printed.

TED WEDEL, Chief Clerk

0729L.011

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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 67.585, to read as follows:

**67.585. 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 percent on all retail sales made in such county which are  
5 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. Twelve and one-half percent of the revenue received by a county treasurer from**  
35 **the tax authorized pursuant to this section shall be deposited in a special trust fund and**  
36 **shall be used solely by a prosecuting attorney's office for such county for so long as the tax**  
37 **shall remain in effect. The remainder of revenue shall be deposited with the county**  
38 **treasurer of such county for deposit in the city general revenue fund.**

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

44 **5. All sales taxes collected by the director of revenue pursuant to this section on**  
45 **behalf of any county, less one percent for cost of collection which shall be deposited in the**  
46 **state's general revenue fund after payment of premiums for surety bonds as provided in**  
47 **section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created,**  
48 **to be known as the "County Prosecuting Attorney's Office Sales Tax Trust Fund". The**  
49 **moneys in the trust fund shall not be deemed to be state funds and shall not be commingled**  
50 **with any funds of the state. The director of revenue shall keep accurate records of the**  
51 **amount of money in the trust and which was collected in each county imposing a sales tax**  
52 **pursuant to this section, and the records shall be open to the inspection of officers of the**  
53 **county and the public. Not later than the tenth day of each month the director of revenue**  
54 **shall distribute all moneys deposited in the trust fund during the preceding month to the**

55 county which levied the tax; such funds shall be deposited with the county treasurer of  
56 each such county, and all expenditures of funds arising from the trust fund shall be by an  
57 appropriation act to be enacted by the governing body of each such county. Expenditures  
58 may be made from the fund for any functions authorized in the ordinance or order  
59 adopted by the governing body submitting the tax to the voters.

60       6. The director of revenue may authorize refunds from the amounts in the trust  
61 fund and credited to any county for erroneous payments and overpayments made, and may  
62 redeem dishonored checks and drafts deposited to the credit of such counties. If any  
63 county abolishes the tax, the county shall notify the director of revenue of the action at  
64 least ninety days before the effective date of the repeal and the director of revenue may  
65 order retention in the trust fund, for a period of one year, of two percent of the amount  
66 collected after receipt of such notice to cover possible refunds or overpayments of the tax  
67 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After  
68 one year has elapsed after the effective date of abolition of the tax in such county, the  
69 director of revenue shall remit the balance in the account to the county and close the  
70 account of that county. The director of revenue shall notify each county of each instance  
71 of any amount refunded or any check redeemed from receipts due the county.

72       7. Except as modified in this section, all provisions of sections 32.085 and 32.087,  
73 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.