

FIRST REGULAR SESSION
[PERFECTED]
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 97
92ND GENERAL ASSEMBLY

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.

Perfected by Consent March 17, 2003.

STEPHEN S. DAVIS, Chief Clerk

0729L.03P

AN ACT

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

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.**

**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.