

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 97

92ND GENERAL ASSEMBLY

0729L.03T

2003

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.**

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.