

SECOND REGULAR SESSION

# HOUSE BILL NO. 1235

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SCHAAF.

Read 1<sup>st</sup> time January 22, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4064L.011

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### AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for museums in certain counties.

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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 67.578, to read as follows:

**67.578. 1. The governing authority of any county of the third classification without  
2 a township form of government and with more than sixteen thousand four hundred but  
3 less than sixteen thousand five hundred inhabitants may impose a sales tax in an amount  
4 not to exceed one-fifth of one percent on all retail sales made in the county which are  
5 subject to taxation pursuant to sections 144.010 to 144.525, RSMo, to be used solely for the  
6 funding of museums. For purposes of this section, the term "museums" means museums  
7 operating in the county, which are registered with the United States Internal Revenue  
8 Service as a 501(c)(3) corporation and which are considered by the board to be a tourism  
9 attraction. The tax authorized by this section shall be in addition to any and all other sales  
10 taxes allowed by law, except that no sales tax shall be imposed pursuant to this section  
11 unless the governing authority submits to the voters of the county, at a county or state  
12 general, primary, or special election, a proposal to authorize the governing authority to  
13 impose the tax.**

**14 2. The ballot of submission shall contain, but need not be limited to, the following  
15 language:**

**16 "Shall the county of ..... (insert the name of the county) impose a sales tax  
17 of ..... (insert rate of percent) percent for the funding of museums? "Museums" means  
18 museums operating in the county, which are registered with the United States Internal**

19 **Revenue Service as a 501(c)(3) corporation and which are considered by the museum board**  
20 **to be a tourism attraction.".**

21 ☐ Yes ☐ No

22  
23 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**  
24 **opposed to the question, place an "X" in the box opposite "NO".**

25  
26 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**  
27 **favor of the proposal, then the sales tax shall become effective on the first day of the second**  
28 **calendar quarter after the director of revenue receives notice of the adoption of the tax.**  
29 **If the proposal receives less than the required majority of votes, then the governing**  
30 **authority shall have no power to impose the tax unless and until the governing authority**  
31 **has again submitted another proposal to authorize the governing authority to impose the**  
32 **sales tax authorized by this section and such proposal is approved by the required majority**  
33 **of the qualified voters voting thereon.**

34 **3. On or after the effective date of the tax, the director of revenue shall be**  
35 **responsible for the administration, collection, enforcement, and operation of the tax, and**  
36 **sections 32.085 and 32.087, RSMo, shall apply. The director may retain an amount not to**  
37 **exceed one percent for deposit in the general revenue fund to offset the costs of collection.**  
38 **In order to permit sellers required to collect and report the sales tax to collect the amount**  
39 **required to be reported and remitted, but not to change the requirements of reporting or**  
40 **remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,**  
41 **the governing authority may authorize the use of a bracket system similar to that**  
42 **authorized in section 144.285, RSMo, and notwithstanding the provisions of that section,**  
43 **this new bracket system shall be used where this tax is imposed and shall apply to all**  
44 **taxable transactions. Beginning with the effective date of the tax, every retailer in the**  
45 **county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser**  
46 **to the retailer until paid, and shall be recoverable at law in the same manner as the**  
47 **purchase price. For purposes of this section, all retail sales shall be deemed to be**  
48 **consummated at the place of business of the retailer.**

49 **4. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the**  
50 **state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply**  
51 **to the collection of the tax, and all exemptions granted to agencies of government,**  
52 **organizations, and persons pursuant to sections 144.010 to 144.525, RSMo, are hereby**  
53 **made applicable to the imposition and collection of the tax. The same sales tax permit,**  
54 **exemption certificate, and retail certificate required by sections 144.010 to 144.525, RSMo,**

55 for the administration and collection of the state sales tax shall satisfy the requirements of  
56 this section, and no additional permit or exemption certificate or retail certificate shall be  
57 required; except that, the director of revenue may prescribe a form of exemption certificate  
58 for an exemption from the tax. All discounts allowed the retailer pursuant to the state sales  
59 tax law for the collection of and for payment of taxes are hereby allowed and made  
60 applicable to the tax. The penalties for violations provided in section 32.057, RSMo, and  
61 sections 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section.  
62 If any person is delinquent in the payment of the amount required to be paid pursuant to  
63 this section, or in the event a determination has been made against the person for taxes and  
64 penalty pursuant to this section, the limitation for bringing suit for the collection of the  
65 delinquent tax and penalty shall be the same as that provided in sections 144.010 to  
66 144.525, RSMo.

67       5. The governing authority may authorize any museum board already existing in  
68 the county, or may establish a museum board, to expend revenue collected pursuant to this  
69 section. In the event that no museum board already exists, the board established pursuant  
70 to this section shall consist of six members who are appointed by the governing authority  
71 from a list of candidates supplied by the chair of each of the two major political parties of  
72 the county, with three members from each of the two parties. Members shall serve for  
73 three-year terms, but of the members first appointed, one shall be appointed for a term of  
74 one year, two shall be appointed for a term of two years, and two shall be appointed for a  
75 term of three years. Each member shall be a resident of the county. The members shall  
76 not receive compensation for service on the board, but shall be reimbursed from the  
77 revenues collected pursuant to this section for any reasonable and necessary expenses  
78 incurred in service on the board. The board shall determine in what manner the revenues  
79 will be expended, and disbursements of these moneys shall be made strictly in accordance  
80 with this section. Expenditures may be made for the employment of personnel selected by  
81 the board to assist in carrying out the duties of the board, and the board is expressly  
82 authorized to employ such personnel.

83       6. The governing authority may submit the question of repeal of the tax to the  
84 voters at any county or state general, primary, or special election. The ballot of submission  
85 shall contain, but need not be limited to, the following language:

86       Shall the county of ..... (insert name of county) repeal the sales tax  
87 of ..... (insert rate of percent) percent for the funding of museums?

88               ☐ Yes                               ☐ No

89

90 If you are in favor of the question, place an "X" in the box opposite "YES". If you are

91 **opposed to the question, place an "X" in the box opposite "NO".**

92

93 **If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall**

94 **become effective on December thirty-first of the calendar year in which the repeal was**

95 **approved.**