

FIRST REGULAR SESSION

# HOUSE BILL NO. 48

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE DOUGHERTY.

Pre-filed December 1, 2004 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0382L.011

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### AN ACT

To repeal section 144.518, RSMo, and to enact in lieu thereof two new sections relating to local sales taxes for museum and tourism-related activities, with an emergency clause.

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

Section A. Section 144.518, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 82.850 and 144.518, to read as follows:

**82.850. 1. As used in this section, the following terms mean:**

- (1) "Food", all products commonly used for meals or drinks, including alcoholic beverages;
- (2) "Food establishment", any café, cafeteria, lunchroom, or restaurant which sells meals or drinks to the public;
- (3) "Gross receipts", the gross receipts from sales of meals or drinks prepared on the premises and delivered to the purchaser (excluding sales tax);
- (4) "Museum", any museum dedicated to the preservation of the history of the westward expansion movement of the United States by covered wagon, train, water, or similar means of transportation, and which is or was owned by this state on the effective date of the tax authorized in this section, and which is operated by the city or any other person;
- (5) "Person", any individual, corporation, partnership, or other entity;
- (6) "Tourism-related activities", those activities commonly associated with the development, promotion, and operation of tourism and related facilities for the city, including historic preservation.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.



53 fund. The proceeds of such tax shall be appropriated by the city council exclusively for the  
54 development, promotion, and operation of museum and tourism-related activities and  
55 facilities in the city.

56 5. All applicable provisions in chapter 144, RSMo, relating to state sales tax, and  
57 in section 32.057, RSMo, relating to confidentiality, shall apply to the collection of any tax  
58 imposed under this section.

59 6. All exemptions for government agencies, organizations, individuals, and on the  
60 sale of certain tangible personal property and taxable services granted under sections  
61 144.010 to 144.525, RSMo, shall be applicable to the imposition and collection of any tax  
62 imposed under this section.

63 7. The same sales tax permits, exemption certificates, and retail certificates  
64 required for the administration and collection of state sales tax in chapter 144, RSMo, shall  
65 be deemed adequate for the administration and collection of any tax imposed under this  
66 section, and no additional permit, exemption certificate, or retail certificate shall be  
67 required, provided that the director of the department of revenue may prescribe a form  
68 of exemption certificate for an exemption from any tax imposed under this section.

69 8. Any individual, firm, or corporation subject to any tax imposed under this  
70 section shall collect the tax from the patrons of the food establishment, and each such  
71 patron of the food establishment shall pay the amount of the tax due to the individual,  
72 firm, or corporation required to collect the tax. The city shall permit the individual  
73 required to remit the tax to deduct and retain an amount equal to two percent of the taxes  
74 collected. The city council may either require the license collector of the city to collect the  
75 tax, or may enter into an agreement with the director of the department of revenue to have  
76 the director collect the tax on behalf of the city. In the event such an agreement is entered  
77 into, the director shall perform all functions incident to the collection, enforcement, and  
78 operation of such tax, and shall collect the tax on behalf of the city and shall transfer the  
79 funds collected to the city license collector, except for an amount not less than one percent  
80 nor more than three percent, which shall be retained by the director for the costs of  
81 collecting the tax. If the director is to collect such tax, the tax shall be collected and  
82 reported upon such forms and under such administrative rules and regulations as the  
83 director may prescribe. All refunds and penalties as provided in sections 144.010 to  
84 144.525, RSMo, are hereby made applicable to violations of this section.

85 9. It is unlawful for any person to advertise or hold out or state to the public or to  
86 any food establishment patron, directly or indirectly, that the tax or any part thereof  
87 imposed by this section, and required to be collected by that person, will be absorbed by  
88 that person, or anyone on behalf of that person, or that it will not be separately stated and

89 added to the price of the food establishment bill, or if added, that it or any part thereof will  
90 be refunded.

91 **10. The governing body of any city that has adopted the tax authorized in this**  
92 **section may submit the question of repeal of the tax to the voters on any date available for**  
93 **elections for the city. The ballot of submission shall be in substantially the following form:**

94 **Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of .....  
95 (insert rate of percent) percent for the sole purpose of providing funds for the development,  
96 promotion, and operation of museum and tourism-related activities and facilities, with .....  
97 (insert rate of percent) percent of such tax dedicated to museum purposes?**

98  **YES**  **NO**

99

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

102

103 **If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall**  
104 **become effective on December thirty-first of the calendar year in which such repeal was**  
105 **approved. If a majority of the votes cast on the question by the qualified voters voting**  
106 **thereon are opposed to the repeal, then the tax authorized in this section shall remain**  
107 **effective until the question is resubmitted under this section to the qualified voters, and the**  
108 **repeal is approved by a majority of the qualified voters voting on the question.**

109 **11. Whenever the governing body of any city that has adopted the tax authorized**  
110 **in this section receives a petition, signed by ten percent of the registered voters of the city**  
111 **voting in the last gubernatorial election, calling for an election to repeal the tax imposed**  
112 **under this section, the governing body shall submit to the voters of the city a proposal to**  
113 **repeal the tax. If a majority of the votes cast on the question by the qualified voters voting**  
114 **thereon are in favor of the repeal, that repeal shall become effective on December**  
115 **thirty-first of the calendar year in which such repeal was approved. If a majority of the**  
116 **votes cast on the question by the qualified voters voting thereon are opposed to the repeal,**  
117 **then the tax shall remain effective until the question is resubmitted under this section to**  
118 **the qualified voters and the repeal is approved by a majority of the qualified voters voting**  
119 **on the question.**

120 **12. If the tax is repealed, all funds remaining in the special trust funds shall**  
121 **continue to be used solely for the designated purposes. Any funds in the special trust funds**  
122 **which are not needed for current expenditures shall be invested in the same manner as**  
123 **other funds are invested. Any interest and moneys earned on such investments shall be**  
124 **credited to the funds.**

144.518. In addition to the exemptions granted pursuant to section 144.030, there is  
2 hereby specifically exempted from the provisions of sections 66.600 to 66.635, RSMo, sections  
3 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections  
4 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo,  
5 sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo,  
6 sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to 92.340, RSMo,  
7 sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo,  
8 sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo,  
9 sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo,  
10 sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, and  
11 sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and 238.410,  
12 RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo, and from  
13 the computation of the tax levied, assessed or payable pursuant to sections 66.600 to 66.635,  
14 RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547,  
15 RSMo, sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to  
16 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to  
17 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to  
18 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section  
19 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to  
20 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to  
21 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to  
22 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and  
23 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo,  
24 machines or parts for machines used in a commercial, coin-operated amusement and vending  
25 business where sales tax is paid on the gross receipts derived from the use of commercial,  
26 coin-operated amusement and vending machines.

Section B. Because immediate action is necessary to meet an electoral deadline, section  
2 A of this act is deemed necessary for the immediate preservation of the public health, welfare,  
3 peace, and safety, and is hereby declared to be an emergency act within the meaning of the  
4 constitution, and section A of this act shall be in full force and effect upon its passage and  
5 approval.