FIRST REGULAR SESSION HOUSE BILL NO. 259

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES DEEKEN (Sponsor), KINGERY, KUESSNER, SWINGER, BEAN, WRIGHT (159), DETHROW, JETTON, BRUNS AND SCHAD (Co-sponsors).

Read 1st time January 19, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0980L.03I

AN ACT

To repeal section 57.080, RSMo, and to enact in lieu thereof two new sections relating to political subdivision elections, with an emergency clause and an expiration date.

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

Section A. Section 57.080, RSMo, is repealed and two new sections enacted in lieu 2 thereof, to be known as sections 57.080 and 94.1012, to read as follows:

57.080. 1. Whenever from any cause the office of sheriff becomes vacant, the same shall 2 be filled by the county commission; if such vacancy happens more than nine months prior to the 3 time of holding a general election, such county commission shall immediately order a special 4 election to fill the same, and the person by it appointed shall hold said office until the person chosen at such election shall be duly qualified; otherwise the person appointed by such county 5 commission shall hold office until the person chosen at such general election shall be duly 6 qualified; but while such vacancy continues, any writ or process directed to the said sheriff and 7 in such sheriff's hands at the time such vacancy occurs, remaining unexecuted, and any writ or 8 9 process issued after such vacancy, may be served by any person selected by the plaintiff, the plaintiff's agent or attorney, at the risk of such plaintiff; and the clerk of any court out of which 10 such writ or process shall issue shall endorse on such writ or process the authority to such person 11 12 to execute and return the same, and shall state on such endorsement that the authority thus given 13 is "at the request and risk of the plaintiff", and the person so named in said writ or process may 14 proceed to execute and return said process, as sheriffs are by the law required to do. Such election shall be held on or before the tenth Tuesday after the vacancy occurs. Upon the 15

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.

16 occurrence of such vacancy, it shall be the duty of the presiding commissioner of the county

commission, if such commission be not then in session, to call a special term thereof, and causesaid election to be held.

2. Notwithstanding the provisions of this section to the contrary, if a vacancy occurs in the office of the sheriff in any county of the first classification with more than seventy-one thousand three hundred but fewer than seventy-one thousand four hundred inhabitants, the election to fill such vacancy shall be held on the general municipal election day as provided for in section 115.121, RSMo. The provisions of this subsection shall expire on June 1, 2005.

94.1012. 1. The governing body of any city of the third classification with more than sixteen thousand six hundred but fewer than sixteen thousand seven hundred 2 3 inhabitants may impose, by ordinance or order, an economic development sales tax on all 4 retail sales which are subject to taxation pursuant to the provisions of sections 144.010 to 5 144.525, RSMo, for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean funding any economic 6 development project approved by the voters, including a transportation corporation, as 7 defined in sections 238.300 to 238.367, RSMo. The tax authorized by this section shall be 8 in addition to any and all other sales taxes allowed by law. The ordinance or order shall 9 10 become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax. 11

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

14 Shall the city of (name of city) impose a sales tax of (insert rate) for the 15 purpose of funding economic development in order to fund a (description of 16 economic development project to be approved); provided that, the sales tax shall terminate 17 upon the payment of all bonds issued to complete the (description of economic 18 development project to be approved)? There is no guarantee of any state funding.

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$$\Box$$
 YES \Box NO

- If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".
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If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect, beginning the first day of the second calendar quarter following its adoption or a later date if authorized by the governing body. If the governing body has not authorized the initial collection of the tax pursuant to such ordinance or order within three years after the date of the passage of the

proposal, authorization for the governing body to impose such tax shall expire. If a 28 29 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized in this 30 31 section unless and until the governing body of the city shall again have submitted another 32 such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be 33 34 submitted to the voters sooner than twelve months from the date of the last proposal 35 submitted pursuant to this section.

36 3. After the effective date of any tax imposed pursuant to the provisions of this 37 section, the director of revenue shall perform all functions incident to the administration, 38 collection, enforcement and operation of the tax in the same manner as provided in sections 39 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the 40 state of Missouri the additional tax authorized pursuant to the authority of this section. 41 The tax imposed pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri shall be collected together and reported upon such forms and 42 43 pursuant to such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087, 44 RSMo, shall apply to the tax imposed pursuant to this section. 45

46 **4.** The economic development sales tax may be approved at a rate of one-half of one 47 percent of the receipts from the sale at retail of all tangible personal property and taxable 48 services at retail within any city adopting such tax, if such property and services are 49 subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 50 to 144.525, RSMo.

5. All revenue generated from the tax authorized pursuant to the provisions of this 52 section, less one percent for the cost of collection which shall be deposited in the general 53 revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", 54 which is hereby created in the state treasury. The fund moneys shall be distributed to the 55 city from which the revenue was generated for the sole purpose of funding economic 56 development, as that term is defined in this section. The tax authorized by this section shall 57 terminate as approved by the voters.

Section B. Because of the need to save taxpayers' money by allowing an election at the regularly scheduled election in April instead of holding a special election on another date and to expedite the completion of certain transportation projects, section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section A of this act shall be in full force and effect upon its passage and approval.

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