

HB 48 -- MUSEUM AND TOURISM-RELATED SALES AND PROPERTY TAX  
(Dougherty)

COMMITTEE OF ORIGIN: Ways and Means

This bill authorizes the City of Independence, upon voter approval, to impose a sales tax in increments of one-eighth of 1% up to a maximum of 2% on all retail sales of food within the city to be used for museums and tourism-related activities. Museum and tourism-related activities that will qualify for the tax revenue are defined as well as the method of collecting the tax. A procedure is established for the repeal of the tax.

The bill authorizes, upon voter approval, an increase in the property tax rate for certain Missouri history museum subdistricts.

The bill contains an emergency clause.

FISCAL NOTE: Estimated Income to General Revenue Fund of \$0 or Unknown in FY 2006, FY 2007, and FY 2008. No impact on Other State Funds in FY 2006, FY 2007, and FY 2008.