

HCS HB 186 -- LOCAL GOVERNMENT (Emery)

COMMITTEE OF ORIGIN: Ways and Means

This substitute changes the laws regarding local government. In its main provisions, the substitute:

(1) Removes the provision that authorizes only first classification noncharter counties to appoint county counselors (Sections 56.060 - 56.660, RSMo);

(2) Revises the laws regarding certain counties with significant lake shoreline, upon voter approval, to authorize the imposition of one or more retail sales taxes not to exceed 1.5% in the aggregate for the purpose of affecting water quality, infrastructure, or tourism, singularly or in any combination. Currently, they are authorized to impose a single retail sales tax not to exceed 1.5% (Sections 67.1922 and 67.1934);

(3) Authorizes a lien on property against the real and personal property of a business when any tax, interest, or penalty imposed under the County Convention and Sports Facilities Authority in St. Charles County becomes delinquent. Provisions to release the lien are provided (Section 67.1159);

(4) Authorizes all municipalities and counties to impose, upon voter approval, a local economic development sales tax not to exceed 0.5% (Section 67.1305);

(5) Allows cities, in addition to counties, to levy a sales tax, upon voter approval, for the purpose of providing services described in Section 210.861 including counseling, family support, and temporary residential services to persons 19 years of age or less. The substitute modifies some of the ballot language to allow for the lawful collection of the revenues derived from the local sales tax. All revenues collected under the local sales tax, less 1% for the cost of collection, will be deposited into the General Revenue Fund and then transferred to the newly created Community Children's Services Fund (Sections 67.1775, 210.860, and 210.861);

(6) Allows for an imposition of property tax of 25 cents on each \$100 of assessed valuation on taxable property for services for the purpose of providing counseling, family support, and temporary residential services to persons 18 years of age or less and those services described in Section 210.861. Currently, this section provides for the same 25-cent property tax to be levied for the purpose of providing counseling, family support, and temporary residential services to persons 18 years of age or less. Revenues derived from the tax will be deposited into the

county treasury to the credit of the Community Children's Services Fund to provide funds for counseling and related services to children and youth in the county which will promote healthy lifestyles among children and youth and strengthen families (Sections 67.1775, 210.860, and 210.861);

(7) 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 specified as well as the method of collecting the tax. A procedure is established for the repeal of the tax (Section 82.850);

(8) Revises the definition of "city" to mean any incorporated city, town, or village in Missouri with a population of 100 or more (Section 94.700);

(9) Authorizes the cities of Canton, La Grange, and Edina to impose a transient guest tax, upon voter approval, on all hotels and motels within their city limits. This tax cannot exceed 5% per occupied room per night (Section 94.837);

(10) Authorizes the City of Lamar Heights to impose, upon voter approval, a room tax of not more than 6% per night and a local sales tax on food of not more than 2%. These taxes will be in addition to any other taxes authorized by law and used solely for capital improvements (Section 94.838);

(11) Authorizes, upon voter approval, an increase in the property tax rate for certain history museum subdistricts (Section 184.357);

(12) Allows Ralls and Marion counties to establish nursing home districts to offer apartments for senior citizens which provide housing, food services, and emergency call buttons to the residents (Section 198.345); and

(13) Authorizes Madison County to impose, upon voter approval, a sales tax for public recreational projects and programs (Section 1).

The substitute contains an emergency clause for a certain section.

FISCAL NOTE: Estimated Income on 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.