

SECOND REGULAR SESSION

HOUSE BILL NO. 1033

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DAY.

Pre-filed December 1, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3247L.01I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for a women's and children's shelter.

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 known as section 67.2040, to read as follows:

67.2040. 1. The governing body of any county of the third classification without a township form of government and with more than forty-one thousand one hundred but fewer than forty-one thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall be equal to one-eighth of one percent, and shall be imposed solely for the purpose of funding construction for a shelter for women and children. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under this section.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

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.

Shall (insert the name of the political subdivision) impose a sales tax at a rate of (insert rate of percent) percent, solely for the purpose of funding construction for a shelter for women and children?

☐ YES

☐ 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".

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of the department of revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Women's and Children's Shelter Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087, RSMo, shall apply. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the county may authorize the use of a bracket system similar to that authorized in section 144.285, RSMo, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the

51 **effective date of the tax, every retailer in the county shall add the sales tax to the sale price,**
52 **and this tax shall be a debt of the purchaser to the retailer until paid, and shall be**
53 **recoverable at law in the same manner as the purchase price. For purposes of this section,**
54 **all retail sales shall be deemed to be consummated at the place of business of the retailer.**

55 5. All applicable provisions in sections 144.010 to 144.524, RSMo, governing the
56 state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply
57 to the collection of the tax, and all exemptions granted to agencies of government,
58 organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made
59 applicable to the imposition and collection of the tax. The same sales tax permit, exemption
60 certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the
61 administration and collection of the state sales tax shall satisfy the requirements of this
62 section, and no additional permit or exemption certificate or retail certificate shall be
63 required; except that, the director of revenue may prescribe a form of exemption certificate
64 for an exemption from the tax. All discounts allowed the retailer under the state sales tax
65 for the collection of and for payment of taxes are hereby allowed and made applicable to
66 the tax. The penalties for violations provided in section 32.057, RSMo, and sections
67 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any
68 person is delinquent in the payment of the amount required to be paid under this section,
69 or in the event a determination has been made against the person for taxes and penalty
70 under this section, the limitation for bringing suit for the collection of the delinquent tax
71 and penalty shall be the same as that provided in sections 144.010 to 144.525, RSMo.

72 **6. Any sales tax imposed under this section shall expire three years after the date**
73 **such tax becomes effective, unless such tax is repealed under this section before the**
74 **expiration date provided for in this subsection.**

75 **7. The governing body of any county that has adopted the sales tax authorized in**
76 **this section may submit the question of repeal of the tax to the voters on any date available**
77 **for elections for the county. The ballot of submission shall be in substantially the following**
78 **form:**

79 **Shall (insert the name of the political subdivision) repeal the sales tax imposed**
80 **at a rate of (insert rate of percent) percent for the purpose of funding construction for**
81 **a shelter for women and children?**

82 ☐ YES ☐ NO

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

86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in
88 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
89 year in which such repeal was approved. If a majority of the votes cast on the question by
90 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized
91 in this section shall remain effective until the question is resubmitted under this section to
92 the qualified voters and the repeal is approved by a majority of the qualified voters voting
93 on the question.

94 8. Whenever the governing body of any county that has adopted the sales tax
95 authorized in this section receives a petition, signed by ten percent of the registered voters
96 of the county voting in the last gubernatorial election, calling for an election to repeal the
97 sales tax imposed under this section, the governing body shall submit to the voters of the
98 county a proposal to repeal the tax. If a majority of the votes cast on the question by the
99 qualified voters voting thereon are in favor of the repeal, the repeal shall become effective
100 on December thirty-first of the calendar year in which such repeal was approved. If a
101 majority of the votes cast on the question by the qualified voters voting thereon are
102 opposed to the repeal, then the sales tax authorized in this section shall remain effective
103 until the question is resubmitted under this section to the qualified voters and the repeal
104 is approved by a majority of the qualified voters voting on the question.

105 9. If the tax is repealed or terminated by any means, all funds remaining in the
106 special trust fund shall continue to be used solely for the designated purposes, and the
107 county shall notify the director of the department of revenue of the action at least thirty
108 days before the effective date of the repeal and the director may order retention in the trust
109 fund, for a period of one year, of two percent of the amount collected after receipt of such
110 notice to cover possible refunds or overpayment of the tax and to redeem dishonored
111 checks and drafts deposited to the credit of such accounts. After one year has elapsed after
112 the effective date of abolition of the tax in such county, the director shall remit the balance
113 in the account to the county and close the account of that county. The director shall notify
114 each county of each instance of any amount refunded or any check redeemed from receipts
115 due the county.

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