

SECOND REGULAR SESSION

HOUSE BILL NO. 1738

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TILLEY.

Read 1st time February 9, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4530L.01I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for community programs.

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
2 known as section 67.997, to read as follows:

67.997. 1. The governing body of any county of the third classification without a
2 township form of government and with more than eighteen thousand one hundred but
3 fewer than eighteen thousand two hundred inhabitants may impose, by order or ordinance,
4 a sales tax on all retail sales made within the county which are subject to sales tax under
5 chapter 144, RSMo. The tax authorized in this section shall not exceed one-fourth of one
6 percent, and shall be imposed solely for the purpose of funding senior services and youth
7 programs provided by the county. One-half of all revenue collected under this section shall
8 be used solely to fund any service or activity deemed necessary by the senior service tax
9 commission established in this section, and one-half of all revenue collected under this
10 section shall be used solely to fund all youth programs administered by an existing county
11 community task force. The tax authorized in this section shall be in addition to all other
12 sales taxes imposed by law, and shall be stated separately from all other charges and taxes.
13 The order or ordinance shall not become effective unless the governing body of the county
14 submits to the voters residing within the county at a state general, primary, or special

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.

15 election a proposal to authorize the governing body of the county to impose a tax under this
16 section.

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

19 Shall (insert the name of the county) impose a sales tax at a rate of (insert
20 rate of percent) percent, with half of the revenue from the tax to be used solely to fund
21 senior services provided by the county and half of the revenue from the tax to be used
22 solely to fund youth programs provided by the county?

23 ☐ YES

☐ NO

24

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

27

28 If a majority of the votes cast on the question by the qualified voters voting thereon are in
29 favor of the question, then the tax shall become effective on the first day of the second
30 calendar quarter immediately following the approval of the tax or notification to the
31 department of revenue if such tax will be administered by the department of revenue. If
32 a majority of the votes cast on the question by the qualified voters voting thereon are
33 opposed to the question, then the tax shall not become effective unless and until the
34 question is resubmitted under this section to the qualified voters and such question is
35 approved by a majority of the qualified voters voting on the question.

36 3. On or after the effective date of any tax authorized under this section, the county
37 which imposed the tax may adopt one of the two following provisions for the collection and
38 administration of the tax:

39 (1) The county may adopt rules for the internal collection of such tax by the county
40 officers usually responsible for collection and administration of county taxes; or

41 (2) The county may enter into an agreement with the director of the department
42 of revenue for the purpose of collecting the tax authorized in this section. In the event the
43 county enters into an agreement with the director of revenue for the collection of the tax,
44 on or after the effective date of the tax the director of revenue shall be responsible for the
45 administration, collection, enforcement, and operation of the tax, and sections 32.085 and
46 32.087, RSMo, shall apply. All revenue collected under this section by the director of the
47 department of revenue on behalf of any county, except for one percent for the cost of
48 collection which shall be deposited in the state's general revenue fund, shall be deposited
49 in a special trust fund, which is hereby created and shall be known as the "Senior Services
50 and Youth Programs Sales Tax Trust Fund", and shall be used solely for the designated

51 purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
52 commingled with any funds of the state. The director may make refunds from the amounts
53 in the trust fund and credited to the county for erroneous payments and overpayments
54 made, and may redeem dishonored checks and drafts deposited to the credit of such
55 county. Any funds in the special trust fund which are not needed for current expenditures
56 shall be invested in the same manner as other funds are invested. Any interest and moneys
57 earned on such investments shall be credited to the fund.

58 **4. In order to permit sellers required to collect and report the sales tax to collect the**
59 **amount required to be reported and remitted, but not to change the requirements of**
60 **reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid**
61 **fractions of pennies, the governing body of the county may authorize the use of a bracket**
62 **system similar to that authorized in section 144.285, RSMo, and notwithstanding the**
63 **provisions of that section, this new bracket system shall be used where this tax is imposed**
64 **and shall apply to all taxable transactions. Beginning with the effective date of the tax,**
65 **every retailer in the county shall add the sales tax to the sale price, and this tax shall be a**
66 **debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same**
67 **manner as the purchase price. For purposes of this section, all retail sales shall be deemed**
68 **to be consummated at the place of business of the retailer.**

69 **5. All applicable provisions in sections 144.010 to 144.524, RSMo, governing the**
70 **state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply**
71 **to the collection of the tax, and all exemptions granted to agencies of government,**
72 **organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made**
73 **applicable to the imposition and collection of the tax. The same sales tax permit, exemption**
74 **certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the**
75 **administration and collection of the state sales tax shall satisfy the requirements of this**
76 **section, and no additional permit or exemption certificate or retail certificate shall be**
77 **required; except that, the director of revenue may prescribe a form of exemption certificate**
78 **for an exemption from the tax. All discounts allowed the retailer under the state sales tax**
79 **for the collection of and for payment of taxes are hereby allowed and made applicable to**
80 **the tax. The penalties for violations provided in section 32.057, RSMo, and sections**
81 **144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any**
82 **person is delinquent in the payment of the amount required to be paid under this section,**
83 **or in the event a determination has been made against the person for taxes and penalty**
84 **under this section, the limitation for bringing suit for the collection of the delinquent tax**
85 **and penalty shall be the same as that provided in sections 144.010 to 144.525, RSMo.**

86 **6. The governing body of any county that has adopted the sales tax authorized in**
87 **this section may submit the question of repeal of the tax to the voters on any date available**
88 **for elections for the county. The ballot of submission shall be in substantially the following**
89 **form:**

90 **Shall (insert the name of the county) repeal the sales tax imposed at a rate of**
91 **..... (insert rate of percent) percent for the purpose of funding senior services and youth**
92 **programs provided by the county?**

93 ☐ **YES**

☐ **NO**

94
95 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**
96 **opposed to the question, place an "X" in the box opposite "NO".**

97
98 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
99 **favor of repeal, that repeal shall become effective on December thirty-first of the calendar**
100 **year in which such repeal was approved. If a majority of the votes cast on the question by**
101 **the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized**
102 **in this section shall remain effective until the question is resubmitted under this section to**
103 **the qualified voters and the repeal is approved by a majority of the qualified voters voting**
104 **on the question.**

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

116 **8. If the tax is repealed or terminated by any means, all funds remaining in the**
117 **special trust fund shall continue to be used solely for the designated purposes, and the**
118 **county shall notify the director of the department of revenue of the action at least thirty**
119 **days before the effective date of the repeal and the director may order retention in the trust**
120 **fund, for a period of one year, of two percent of the amount collected after receipt of such**
121 **notice to cover possible refunds or overpayment of the tax and to redeem dishonored**

122 checks and drafts deposited to the credit of such accounts. After one year has elapsed after
123 the effective date of abolition of the tax in such county, the director shall remit the balance
124 in the account to the county and close the account of that county. The director shall notify
125 each county of each instance of any amount refunded or any check redeemed from receipts
126 due the county.

127 **9. Each county imposing the tax authorized in this section shall establish a senior**
128 **services tax commission to administer the portion of the sales tax revenue dedicated to**
129 **providing senior services. Such commission shall consist of seven members appointed by**
130 **the county commission. The county commission shall determine the qualifications, terms**
131 **of office, compensation, powers, duties, restrictions, procedures, and all other necessary**
132 **functions of the commission.**

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