

FIRST REGULAR SESSION

HOUSE BILL NO. 1113

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES WRIGHT-JONES (Sponsor), VILLA,
FARES AND ST. ONGE (Co-sponsors).

Read 1st time March 13, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

2439L.01I

AN ACT

To repeal section 94.660, RSMo, and to enact in lieu thereof one new section relating to a public transit sales tax.

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

Section A. Section 94.660, RSMo, is repealed and one new section enacted in lieu
2 thereof, to be known as section 94.660, to read as follows:

94.660. 1. The governing body of any city not within a county and any county of the first
2 classification having a charter form of government with a population of over nine hundred
3 thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one
4 percent for submission to the voters of that city or county at an authorized election date selected
5 by the governing body.

6 2. Any sales tax approved under this section shall be imposed on the receipts from the
7 sale at retail of all tangible personal property or taxable services within the city or county
8 adopting the tax, if such property and services are subject to taxation by the state of Missouri
9 under sections 144.010 to 144.525, RSMo.

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

12 Shall the county/city of (county's or city's name) impose a county/city-wide
13 sales tax of percent for the purpose of providing a source of funds for public
14 transportation purposes?

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

☐ YES☐ NO

16 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county
17 or city not within a county on the proposal by the qualified voters voting thereon are in favor of
18 the proposal, then the tax shall go into effect on the first day of the next calendar quarter
19 beginning after its adoption and notice to the director of revenue, but no sooner than thirty days
20 after such adoption and notice. If a majority of the votes cast in that county or city not within
21 a county by the qualified voters voting are opposed to the proposal, then the additional sales tax
22 shall not be imposed in that county or city not within a county unless and until the governing
23 body of that county or city not within a county shall have submitted another proposal to authorize
24 the local option transportation sales tax authorized in this section, and such proposal is approved
25 by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this
26 section be submitted to the voters sooner than twelve months from the date of the last proposal.

27 4. No tax shall go into effect under this section in any city not within a county or any
28 county of the first classification having a charter form of government with a population over nine
29 hundred thousand inhabitants unless and until both such city and such county approve the tax.

30 **5. The provisions of subsection 4 of this section requiring both the city and county**
31 **to approve a transportation sales tax before a transportation sales tax may go into effect**
32 **in either jurisdiction shall not apply to any transportation sales tax submitted to and**
33 **approved by the voters in such city or such county on or after August 28, 2007.**

34 [5.] 6. All sales taxes collected by the director of revenue under this section on behalf
35 of any city or county, less one percent for cost of collection which shall be deposited in the state's
36 general revenue fund after payment of premiums for surety bonds, shall be deposited with the
37 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public
38 Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087,
39 RSMo. The moneys in the trust fund shall not be deemed to be state funds and shall not be
40 commingled with any funds of the state. The director of revenue shall keep accurate records of
41 the amount of money in the trust fund which was collected in each city or county approving a
42 sales tax under this section, and the records shall be open to inspection by officers of the city or
43 county and the public. Not later than the tenth day of each month the director of revenue shall
44 distribute all moneys deposited in the trust fund during the preceding month to the city or county
45 which levied the tax, and such funds shall be deposited with the treasurer of each such city or
46 county and all expenditures of funds arising from the county public transit sales tax trust fund
47 shall be by an appropriation act to be enacted by the governing body of each such county or city
48 not within a county.

49 [6.] 7. The revenues derived from any transportation sales tax under this section shall be
50 used only for the planning, development, acquisition, construction, maintenance and operation
51 of public transit facilities and systems other than highways.

52 [7.] 8. The director of revenue may authorize the state treasurer to make refunds from
53 the amount in the trust fund and credited to any city or county for erroneous payments and
54 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
55 such cities or counties. If any city or county abolishes the tax, the city or county shall notify the
56 director of revenue of the action at least ninety days prior to the effective date of the repeal and
57 the director of revenue may order retention in the trust fund, for a period of one year, of two
58 percent of the amount collected after receipt of such notice to cover possible refunds or
59 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
60 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
61 city or county, the director of revenue shall authorize the state treasurer to remit the balance in
62 the account to the city or county and close the account of that city or county. The director of
63 revenue shall notify each city or county of each instance of any amount refunded or any check
64 redeemed from receipts due the city or county.

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