

CCS SB 233 -- LOCAL TAXES

This bill authorizes local taxes to fund various local services. In its main provisions, the bill:

(1) Establishes the Children's Services Protection Act which requires any city or county that has levied a sales tax for providing services to children in need to reimburse the community children's services fund the amount of tax revenue that is used for or diverted to any tax increment financing project approved or adopted after August 28, 2007;

(2) Authorizes the county governing body to have exclusive control over the expenditures and operation of a regional recreational district when the district is located only in that county on land owned solely by the county. Currently, this will only affect Boone County;

(3) Authorizes Perry County to impose, upon voter approval, a sales tax of up to .25% to equally fund senior services and youth programs;

(4) Authorizes the City of Gladstone to impose, upon voter approval, a transient guest tax of up to 5% on hotel and motel rooms to be used for the promotion of tourism;

(5) Authorizes the City of Independence to impose, upon voter approval, a sales tax of up to 1% of gross retail receipts to be used for funding police services provided by the municipal police department; and

(6) Specifies that any plan for an industrial development project in Boone County approved after May 15, 2005, must disburse any reimbursements in excess of the actual costs to each affected taxing entity in proportion to the current ad valorem tax levy of each affected taxing entity, not just the entities in current law.