

SECOND REGULAR SESSION

HOUSE BILL NO. 2045

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BAKER (25).

Read 1st time February 7, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

4465L.01I

AN ACT

To amend chapter 64, RSMo, by adding thereto one new section relating to a sales tax for farmland preservation.

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

Section A. Chapter 64, RSMo, is amended by adding thereto one new section, to be known as section 64.002, to read as follows:

64.002. 1. The governing body of any county 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 not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding county purchases of easements for farmland or natural land preservation purposes. 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.

2. No such order or ordinance adopted under this section shall 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. 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 after the director of revenue receives notification of adoption of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then

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.

16 the tax shall not become effective unless and until the question is resubmitted under this
17 section to the qualified voters and such question is approved by a majority of the qualified
18 voters voting on the question.

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

31 4. The governing body of any county that has adopted the sales tax authorized in
32 this section may submit the question of repeal of the tax to the voters on any date available
33 for elections for the county. If a majority of the votes cast on the question by the qualified
34 voters voting thereon are in favor of the repeal, that repeal shall become effective on
35 December thirty-first of the calendar year in which such repeal was approved. If a
36 majority of the votes cast on the question by the qualified voters voting thereon are
37 opposed to the repeal, then the sales tax authorized in this section shall remain effective
38 until the question is resubmitted under this section to the qualified voters and the repeal
39 is approved by a majority of the qualified voters voting on the question.

40 5. Whenever the governing body of any county that has adopted the sales tax
41 authorized in this section receives a petition, signed by a number of registered voters of the
42 county equal to at least two percent of the number of registered voters of the county voting
43 in the last gubernatorial election, calling for an election to repeal the sales tax imposed
44 under this section, the governing body shall submit to the voters of the county a proposal
45 to repeal the tax. If a majority of the votes cast on the question by the qualified voters
46 voting thereon are in favor of the repeal, the repeal shall become effective on December
47 thirty-first of the calendar year in which such repeal was approved. If a majority of the
48 votes cast on the question by the qualified voters voting thereon are opposed to the repeal,
49 then the sales tax authorized in this section shall remain effective until the question is
50 resubmitted under this section to the qualified voters and the repeal is approved by a
51 majority of the qualified voters voting on the question.

52 **6. If the tax is repealed or terminated by any means, all funds remaining in the**
53 **special trust fund shall continue to be used solely for the designated purposes, and the**
54 **county shall notify the director of the department of revenue of the action at least ninety**
55 **days before the effective date of the repeal and the director may order retention in the trust**
56 **fund, for a period of one year, of two percent of the amount collected after receipt of such**
57 **notice to cover possible refunds or overpayment of the tax and to redeem dishonored**
58 **checks and drafts deposited to the credit of such accounts. After one year has elapsed after**
59 **the effective date of abolition of the tax in such county, the director shall remit the balance**
60 **in the account to the county and close the account of that county. The director shall notify**
61 **each county of each instance of any amount refunded or any check redeemed from receipts**
62 **due the county.**

63 **7. (1) Upon the approval of a sales tax under this section, the county may, by order**
64 **or ordinance, provide for the acquisition of farmland or natural land preservation**
65 **easements for the purpose of preserving farmland for use in farm operations in the county.**
66 **A county may acquire the farmland or natural land preservation easement by gift,**
67 **purchase, or exchange. No county shall acquire a farmland or natural land preservation**
68 **easement through condemnation proceedings.**

69 **(2) A farmland or natural land preservation easement shall allow farmland and**
70 **natural land to remain in private ownership for use in a farm operation, woodlands, or**
71 **natural area. Such easement shall also restrict and control future uses of the preserved**
72 **area that are incompatible with farm operations, according to terms and conditions agreed**
73 **to by the county and the owner of the land subject to the easement, including but not**
74 **limited to restricting, controlling, or prohibiting the subdivision of the farmland or natural**
75 **land for industrial, commercial, or residential use.**

76 **(3) A farmland or natural land preservation easement shall be perpetual unless**
77 **expressly limited to a lesser term as negotiated by the county and the owner of the**
78 **farmland, or unless released by the county or the holder of the easement upon approval by**
79 **the county. The order or ordinance may provide for the termination of the easement,**
80 **including the repurchase of the easement. Upon agreement of the easement between the**
81 **landowner and the county, the easement shall be recorded in the office of the county**
82 **recorder in the county where the real property is located.**

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