

SECOND REGULAR SESSION

HOUSE BILL NO. 2150

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BAKER (123).

Read 1st time February 14, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5091L.01I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to sales taxes for public safety purposes.

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 67.175, to read as follows:

**67.175. 1. The governing body of any county may impose, by order or ordinance,
2 a sales tax on all retail sales made within the county which are subject to sales tax under
3 chapter 144, RSMo. The tax authorized in this section shall not exceed one-half of one
4 percent, and shall be imposed solely for the purpose of funding the operation of public
5 safety departments, including police and fire departments, and including communications
6 of such public safety departments. The tax authorized in this section shall be in addition
7 to all other sales taxes imposed by law, and shall be stated separately from all other charges
8 and taxes.**

**9 2. No such order or ordinance adopted under this section shall become effective
10 unless the governing body of the county submits to the voters residing within the county
11 at a state general, primary, or special election a proposal to authorize the governing body
12 of the county to impose a tax under this section. If a majority of the votes cast on the
13 question by the qualified voters voting thereon are in favor of the question, then the tax
14 shall become effective on the first day of the second calendar quarter after the director of
15 revenue receives notification of adoption of the local sales tax. If a majority of the votes**

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 cast on the question by the qualified voters voting thereon are opposed to the question, then
17 the tax shall not become effective unless and until the question is resubmitted under this
18 section to the qualified voters and such question is approved by a majority of the qualified
19 voters voting on the question.

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

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

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

51 resubmitted under this section to the qualified voters and the repeal is approved by a
52 majority of the qualified voters voting on the question.

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

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