

SECOND REGULAR SESSION

HOUSE BILL NO. 2480

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES HARRIS (110) (Sponsor), ROORDA,
FALLERT AND MEADOWS (Co-sponsors).

Read 1st time March 27, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5456L.01I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for funding county public health centers.

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 67.585, to read as follows:

**67.585. 1. The board of trustees of the public health center of any county of the
2 first classification with more than one hundred ninety-eight thousand but fewer than one
3 hundred ninety-nine thousand two hundred inhabitants may impose, by order or
4 resolution, a sales tax on all retail sales made within the county which are subject to sales
5 tax under chapter 144, RSMo. The tax authorized in this section shall not exceed one-half
6 of one percent, shall only be imposed at the rate of one-fourth, three-eighths, or one-half
7 of one percent, and shall be imposed solely for the purpose of funding the public health and
8 safety projects and programs of the county public health center as established under
9 sections 205.010 to 205.150, RSMo. The tax authorized in this section shall only be
10 imposed in conjunction with a property tax reduction for each year in which the sales tax
11 is imposed. The tax authorized in this section shall be in addition to all other sales taxes
12 imposed by law, and shall be stated separately from all other charges and taxes.**

**2. No such order or resolution adopted under this section shall become effective
13 unless the board of trustees submits to the voters residing within the county at a state
14**

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 general, primary, or special election a proposal to authorize the board of trustees to impose
16 a tax under this section. The ballot of submission shall contain substantially the following
17 language: Shall the (insert county name) public health center impose a
18 countywide sales tax of (insert amount) percent and reduce its total property
19 tax levy annually by (insert amount) percent of the total amount of sales tax
20 revenue collected in the same tax year for the purpose of providing public health services
21 for the improvement of the health of all inhabitants of the county?

22 3. If a majority of the votes cast on the question by the qualified voters voting
23 thereon are in favor of the question, then the tax shall become effective on the first day of
24 the second calendar quarter after the director of revenue receives notification of adoption
25 of the local sales tax. If a majority of the votes cast on the question by the qualified voters
26 voting thereon are opposed to the question, then the tax shall not become effective unless
27 and until the question is resubmitted under this section to the qualified voters and such
28 question is approved by a majority of the qualified voters voting on the question, but no
29 such question shall be resubmitted sooner than twelve months from the date the question
30 was last submitted under this section.

31 4. All revenue collected under this section by the director of the department of
32 revenue on behalf of any county public health center, except for one percent for the cost
33 of collection which shall be deposited in the state's general revenue fund, shall be deposited
34 in a special trust fund, which is hereby created and shall be known as the "County Public
35 Health Center Improvement Sales Tax Fund", and shall be used solely for the designated
36 purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
37 commingled with any funds of the state. The director may make refunds from the amounts
38 in the fund and credited to the county public health center for erroneous payments and
39 overpayments made, and may redeem dishonored checks and drafts deposited to the credit
40 of such county public health center. Any funds in the special fund which are not needed
41 for current expenditures shall be invested in the same manner as other funds are invested.
42 Any interest and moneys earned on such investments shall be credited to the fund. The
43 director of revenue shall keep accurate records of the moneys in the fund that were
44 collected in each county imposing a sales tax under this section, and such records shall be
45 open for inspection by the board of trustees and the public. Not later than the tenth day
46 of each month the director of revenue shall distribute all moneys deposited in the trust
47 funds during the preceding month to the treasury of the county public health center which
48 levied the tax. Such funds shall be administered by the board of trustees of the county
49 public health center.

50 **5. (1) As used in this section, the term "total property tax levy" includes all ad**
51 **valorem taxes originally requiring voter approval, plus an allowance for ad valorem taxes**
52 **that will be billed but not collected in that calendar year.**

53 **(2) Each year in which a sales tax is imposed under this section, after determining**
54 **its budget and within the limits set by the constitution and laws of this state for the**
55 **following year and for the total property tax levy needed to collect the revenue required**
56 **by such budget, the board of trustees of the county public health center shall reduce the**
57 **total property tax levy in an amount sufficient to decrease the total property taxes it will**
58 **collect. The reduction shall be one of the following percentages:**

59 **(a) Fifty percent of the sales tax revenue collected in the tax year for which the**
60 **property taxes are being levied;**

61 **(b) Sixty percent of the sales tax revenue collected in the tax year for which the**
62 **property taxes are being levied;**

63 **(c) Seventy percent of the sales tax revenue collected in the tax year for which the**
64 **property taxes are being levied;**

65 **(d) Eighty percent of the sales tax revenue collected in the tax year for which the**
66 **property taxes are being levied;**

67 **(e) Ninety percent of the sales tax revenue collected in the tax year for which the**
68 **property taxes are being levied;**

69 **(f) One hundred percent of the sales tax revenue collected in the tax year for which**
70 **the property taxes are being levied.**

71 **(3) In the event that, in the immediately preceding year, a county public health**
72 **center collects either more or less sales tax revenue than the amount of sales tax revenue**
73 **received by the county public health center during the first six months of the current year**
74 **multiplied by two, the county public health center shall adjust its total property tax levy**
75 **for the current year to reflect such increase or decrease.**

76 **(4) The tax rate for county public health centers levying a sales tax under this**
77 **section shall be computed in the following manner:**

78 **(a) Divide the amount of the sales tax revenue required for reduction under this**
79 **subsection by the total assessed valuation of the county and multiply by one hundred to**
80 **determine the amount of property tax rate reduction; and**

81 **(b) Subtract such property tax rate reduction from the tax rate ceiling for each**
82 **class of property or subclass of real property.**

83 **6. The board of trustees of any county public health center that has adopted the**
84 **sales tax authorized in this section may submit the question of repeal of the tax to the**
85 **voters on any date available for elections for the county. If a majority of the votes cast on**

86 the question by the qualified voters voting thereon are in favor of the repeal, that repeal
87 shall become effective on December thirty-first of the calendar year in which such repeal
88 was approved. If a majority of the votes cast on the question by the qualified voters voting
89 thereon are opposed to the repeal, then the sales tax authorized in this section shall remain
90 effective until the question is resubmitted under this section to the qualified voters and the
91 repeal is approved by a majority of the qualified voters voting on the question.

92 7. Whenever the board of trustees of any county public health center that has
93 adopted the sales tax authorized in this section receives a petition, signed by a number of
94 registered voters of the county equal to at least ten percent of the number of registered
95 voters of the county voting in the last gubernatorial election, calling for an election to
96 repeal the sales tax imposed under this section, the board shall submit to the voters of the
97 county a proposal to repeal the tax. If a majority of the votes cast on the question by the
98 qualified voters voting thereon are in favor of the repeal, the repeal shall become effective
99 on December thirty-first of the calendar year in which such repeal was approved. If a
100 majority of the votes cast on the question by the qualified voters voting thereon are
101 opposed to the repeal, then the sales tax authorized in this section shall remain effective
102 until the question is resubmitted under this section to the qualified voters and the repeal
103 is approved by a majority of the qualified voters voting on the question.

104 8. If the tax is repealed or terminated by any means, all funds remaining in the
105 special trust fund shall continue to be used solely for the designated purposes, and the
106 county public health center shall notify the director of the department of revenue of the
107 action at least ninety days before the effective date of the repeal and the director may order
108 retention in the trust fund, for a period of one year, of two percent of the amount collected
109 after receipt of such notice to cover possible refunds or overpayment of the tax and to
110 redeem dishonored checks and drafts deposited to the credit of such accounts. After one
111 year has elapsed after the effective date of abolition of the tax in such county, the director
112 shall remit the balance in the account to the county public health center and close the
113 account of that county public health center. The director shall notify each county public
114 health center of each instance of any amount refunded or any check redeemed from
115 receipts due the county public health center.

116 9. Except as modified in this section, all provisions of sections 32.085 and 32.087,
117 RSMo, shall apply to the tax imposed under this section.

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