

SECOND REGULAR SESSION

HOUSE BILL NO. 2572

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SKAGGS.

Read 1st time April 1, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5559L.01I

AN ACT

To amend chapter 70, RSMo, by adding thereto one new section relating to a sales tax for bicycle and pedestrian programs.

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

Section A. Chapter 70, RSMo, is amended by adding thereto one new section, to be known as section 70.546, to read as follows:

70.546. 1. (1) The governing body of the following counties may impose, by order or ordinance, a sales tax on all retail sales made within the counties which are subject to sales tax under chapter 144, RSMo:

(a) Any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants;

(b) Any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants;

(c) Any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants.

(2) The tax authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding bicycle and pedestrian plans and programs developed and implemented by any regional investment district of which such counties are members. 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.

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 **2. No such order or ordinance adopted under this section shall become effective**
16 **unless the governing body of the county submits to the voters residing within the county**
17 **at a state general, primary, or special election a proposal to authorize the governing body**
18 **of the county to impose a tax under this section. If a majority of the votes cast on the**
19 **question by the qualified voters voting thereon are in favor of the question, then the tax**
20 **shall become effective on the first day of the second calendar quarter after the director of**
21 **revenue receives notification of adoption of the local sales tax. If a majority of the votes**
22 **cast on the question by the qualified voters voting thereon are opposed to the question, then**
23 **the tax shall not become effective unless and until the question is resubmitted under this**
24 **section to the qualified voters and such question is approved by a majority of the qualified**
25 **voters voting on the question.**

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

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

47 **5. Whenever the governing body of any county that has adopted the sales tax**
48 **authorized in this section receives a petition, signed by a number of registered voters of the**
49 **county equal to at least two percent of the number of registered voters of the county voting**
50 **in the last gubernatorial election, calling for an election to repeal the sales tax imposed**

51 under this section, the governing body shall submit to the voters of the county a proposal
52 to repeal the tax. If a majority of the votes cast on the question by the qualified voters
53 voting thereon are in favor of the repeal, the repeal shall become effective on December
54 thirty-first of the calendar year in which such repeal was approved. If a majority of the
55 votes cast on the question by the qualified voters voting thereon are opposed to the repeal,
56 then the sales tax authorized in this section shall remain effective until the question is
57 resubmitted under this section to the qualified voters and the repeal is approved by a
58 majority of the qualified voters voting on the question.

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

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