

SECOND REGULAR SESSION

# HOUSE BILL NO. 1394

## 95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KIRKTON.

3044L.01I

D. ADAM CRUMBLISS, Chief Clerk

### AN ACT

To amend chapter 182, RSMo, by adding thereto one new section relating to a sales tax for public library districts.

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

Section A. Chapter 182, RSMo, is amended by adding thereto one new section, to be known as section 182.802, to read as follows:

**182.802. 1. As used in this section, the following terms mean:**

(1) "Public library district", any city library district, county library district, city-county library district, municipal library district, consolidated library district, or urban library district;

(2) "Qualified voters" or "voters", any individuals residing within the district who are eligible to be registered voters and who have registered to vote under chapter 115 or, if no individuals are eligible and registered to vote reside within the proposed district, all of the owners of real property located within the proposed district who have unanimously petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax authorized in this section. If the owner of the property within the proposed district is a political subdivision or corporation of the state, the governing body of such political subdivision or corporation shall be considered the owner for purposes of this section.

2. The governing body of any public library district may impose, by a majority vote of its board of directors, a sales tax on all retail sales made within the public library district boundaries which are subject to sales tax under sections 144.010 to 144.525. The tax authorized in this section shall not exceed one-half of one cent, and shall be imposed solely

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.

18 for the purpose of funding the operation and maintenance of public libraries within the  
19 boundaries of such library district. The tax authorized in this section shall be in addition  
20 to all other sales taxes imposed by law, and shall be stated separately from all other charges  
21 and taxes.

22       3. No such sales tax adopted under this section shall become effective unless the  
23 governing body of the public library district submits to the qualified voters at a state  
24 general, primary, or special election a proposal to authorize the governing body of the  
25 public library district to impose a tax under this section. If a majority of the votes cast on  
26 the question by the qualified voters voting thereon are in favor of the question, then the tax  
27 shall become effective on the first day of the second calendar quarter after the director of  
28 revenue receives notification of adoption of the local sales tax. If a majority of the votes  
29 cast on the question by the qualified voters voting thereon are opposed to the question, then  
30 the tax shall not become effective unless and until the question is resubmitted under this  
31 section to the qualified voters and such question is approved by a majority of the qualified  
32 voters voting on the question.

33       4. Except as modified in this section, all provisions of sections 32.085 and 32.087  
34 shall apply to the tax imposed under this section.

35       5. All revenue collected under this section by the director of the department of  
36 revenue on behalf of any public library district, except for one percent for the cost of  
37 collection which shall be deposited in the state's general revenue fund, shall be deposited  
38 in a special trust fund, which is hereby created and shall be known as the "Public Library  
39 District Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in  
40 the fund shall not be deemed to be state funds, and shall not be commingled with any funds  
41 of the state. The director may make refunds from the amounts in the fund and credited  
42 to the public library district for erroneous payments and overpayments made, and may  
43 redeem dishonored checks and drafts deposited to the credit of such public library district.  
44 Any funds in the special fund which are not needed for current expenditures shall be  
45 invested in the same manner as other funds are invested. Any interest and moneys earned  
46 on such investments shall be credited to the fund.

47       6. The governing body of any public library district that has adopted the sales tax  
48 authorized in this section may submit the question of repeal of the tax to the voters on any  
49 date available for elections for the public library district. If a majority of the votes cast on  
50 the question by the qualified voters voting thereon are in favor of the repeal, that repeal  
51 shall become effective on December thirty-first of the calendar year in which such repeal  
52 was approved. If a majority of the votes cast on the question by the qualified voters voting  
53 thereon are opposed to the repeal, then the sales tax authorized in this section shall remain

54 effective until the question is resubmitted under this section to the qualified voters and the  
55 repeal is approved by a majority of the qualified voters voting on the question.

56       7. Whenever the governing body of any public library district that has adopted the  
57 sales tax authorized in this section receives a petition, signed by a number of registered  
58 voters of the public library district equal to at least ten percent of the number of qualified  
59 voters of the public library district voting in the last gubernatorial election, calling for an  
60 election to repeal the sales tax imposed under this section, the governing body shall submit  
61 to the voters of the public library district a proposal to repeal the tax. If a majority of the  
62 votes cast on the question by the qualified voters voting thereon are in favor of the repeal,  
63 the repeal shall become effective on December thirty-first of the calendar year in which  
64 such repeal was approved. If a majority of the votes cast on the question by the qualified  
65 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section  
66 shall remain effective until the question is resubmitted under this section to the qualified  
67 voters and the repeal is approved by a majority of the qualified voters voting on the  
68 question.

69       8. If the tax is repealed or terminated by any means, all funds remaining in the  
70 special trust fund shall continue to be used solely for the designated purposes, and the  
71 public library district shall notify the director of the department of revenue of the action  
72 at least ninety days before the effective date of the repeal and the director may order  
73 retention in the trust fund, for a period of one year, of two percent of the amount collected  
74 after receipt of such notice to cover possible refunds or overpayment of the tax and to  
75 redeem dishonored checks and drafts deposited to the credit of such accounts. After one  
76 year has elapsed after the effective date of abolition of the tax in such public library  
77 district, the director shall remit the balance in the account to the public library district and  
78 close the account of that public library district. The director shall notify each public  
79 library district of each instance of any amount refunded or any check redeemed from  
80 receipts due the public library district.

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