

SECOND REGULAR SESSION

HOUSE BILL NO. 2447

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE AULL.

5503L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 162, RSMo, by adding thereto one new section relating to school district tax alternatives.

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

Section A. Chapter 162, RSMo, is amended by adding thereto one new section, to be known as section 162.1230, to read as follows:

162.1230. 1. A school district may impose, by order, a sales tax on all retail sales made within the district which are subject to sales tax under chapter 144. The tax authorized by this section shall not exceed one cent, and may be imposed in one-eighth cent increments, and shall be imposed solely for educational purposes as provided in this section. 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 adopted under this section shall become effective unless the school district submits to the voters residing within the district at a state general, primary, or special election a proposal to authorize the school district to impose a tax under this section. The question submitted shall be in substantially the following form:

Shall the school district of (District name) impose a district-wide sales tax of (Insert amount) for a period not to exceed (Insert number) years for the purpose of (Insert educational purpose)?

3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order and any amendments thereto and 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 tax. If a majority of the votes cast on the

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

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

24 5. All revenue collected under this section by the director of the department of
25 revenue on behalf of any school district, except for one percent for the cost of collection
26 which shall be deposited in the state's general revenue fund, shall be deposited in a special
27 trust fund, which is hereby created and shall be known as the "School District Sales Tax
28 Fund", and shall be used solely for the designated purposes. Moneys in the fund shall be
29 deemed not to be state funds, and shall not be commingled with any funds of the state. The
30 director may make refunds from the amounts in the fund and credited to any school
31 district for erroneous payments and overpayments made, and may redeem dishonored
32 checks and drafts deposited to the credit of such school districts. Any funds in the special
33 trust fund which are not needed for current expenditures shall be invested in the same
34 manner as other funds are invested. Any interest and moneys earned on such investments
35 shall be credited to the fund. The director shall keep accurate records of the amount of
36 money in the trust fund which was collected in each school district imposing a sales tax
37 under this section, and the records shall be open to the inspection of officers of the district
38 and the public. Not later than the tenth day of each month, the director shall distribute all
39 moneys deposited in the fund during the preceding month to the school district which
40 levied the tax. Such funds shall be deposited with the treasurer of each such school district,
41 and all expenditures of funds arising from the fund shall be by an appropriation act to be
42 enacted by the school board. Districts shall deposit moneys from the fund in the teachers',
43 incidental, or capital projects fund, at the discretion of the board, in accordance with the
44 purpose of the tax as reflected in the ballot language. Such moneys may be transferred
45 between such funds by the board, within the limits prescribed in section 165.011.

46 6. If the tax is repealed or terminated by any means, all funds remaining in the
47 special trust fund shall continue to be used solely for the designated purposes, and the
48 school board shall notify the director of the department of revenue of the action at least
49 ninety days before the effective date of the repeal and the director may order retention in
50 the trust fund, for a period of one year, of two percent of the amount collected after receipt
51 of such notice to cover possible refunds or overpayment of the tax and to redeem
52 dishonored checks and drafts deposited to the credit of such accounts. After one year has
53 elapsed after the effective date of abolition of the tax in such school district, the director

54 shall remit the balance in the account to the school district and close the account of that
55 school district. The director shall notify each school district of each instance of any
56 amount refunded or any check redeemed from receipts due the school district.

57 7. The tax authorized by this section shall terminate not more than three years from
58 the date on which such tax was initially imposed by the school boards, unless sooner
59 abolished by the school boards. After termination of a tax imposed under this section, a
60 school district may again submit a proposal of approval of a sales tax under this section,
61 but the proposal shall not be submitted sooner than one year from the date of the
62 termination of the previous sales tax.

63 8. No revenue received by a school district from the tax authorized under this
64 section shall be included in calculating state aid under section 163.031.

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