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HOUSE \_\_\_\_\_ AMENDMENT NO. \_\_\_\_\_

Offered By

Not Topy #52

AMEND ~~As SS~~ Bill No. 58, Page 1, Section 227.428, Line 5 by  
inserting after all of said line the following:

"238.202. 1. As used in sections 238.200 to 238.275, the following terms mean:

(1) "Board", the board of directors of a district;

(2) "Commission", the Missouri highways and transportation commission;

(3) "District", a transportation development district organized under sections 238.200 to 238.275;

(4) "Local transportation authority", a county, city, town, village, county highway commission, special road district, interstate compact agency, or any local public authority or political subdivision having jurisdiction over any bridge, street, highway, dock, wharf, ferry, lake or river port, airport, railroad, light rail or other transit improvement or service;

(5) "Project" includes any bridge, street, road, highway, access road, interchange, intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail, or [other mass transit] public mass transportation system and any similar or related improvement or infrastructure. In the case of a district located in a home rule city with more than four hundred thousand inhabitants and located in more than one county, whose district boundaries are contained solely within that portion of such a home rule city that is contained within a county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, the term "Project" shall also include the operation of a street car or other rail-based or fixed guideway public mass transportation system, and the revenue of such district may be used to pay for the design, construction, ownership and operation of such a street car or other rail-based or fixed guideway public mass transportation system by such district or such municipality, or by a local transportation authority having jurisdiction within such municipality.

(6) "Public mass transportation system", a transportation system owned or operated by a governmental or quasi-governmental entity, employing motor buses, rails, or any other means of conveyance, by whatsoever type of power, operated for public use in the conveyance of persons, mainly providing local transportation service within a municipality or a single metropolitan statistical area.

2. For the purposes of sections 11(c), 16 and 22 of article X of the Constitution of Missouri, section 137.073, and as used in sections 238.200 to 238.275, the following terms shall have the meanings given:

(1) "Approval of the required majority" or "direct voter approval", a simple majority;

(2) "Qualified electors", "qualified voters" or "voters":

(a) Within a proposed or established district, except for a district proposed under

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1 subsection 1 of section 238.207, any persons residing therein who have registered to vote pursuant  
2 to chapter 115; or

3 (b) Within a district proposed or established under subsection 1 of section 238.207 which  
4 has no persons residing therein who have registered to vote pursuant to chapter 115, the owners of  
5 record of all real property located in the district, who shall receive one vote per acre, provided that  
6 if a registered voter subsequent to the creation of the district becomes a resident within the district  
7 and obtains ownership of property within the district, such registered voter must elect whether to  
8 vote as an owner of real property or as a registered voter, which election once made cannot  
9 thereafter be changed;

10 (3) "Registered voters", persons qualified and registered to vote pursuant to chapter 115.  
11 238.225. 1. Before construction or funding of any project the district shall submit the  
12 proposed project to the commission for its prior approval. If the commission by minute finds that  
13 the project will improve or is a necessary or desirable extension of the state highways and  
14 transportation system, the commission may preliminarily approve the project subject to the district  
15 providing plans and specifications for the proposed project and making any revisions in the plans  
16 and specifications required by the commission and the district and commission entering into a  
17 mutually satisfactory agreement regarding development and future maintenance of the project.  
18 After such preliminary approval, the district may impose and collect such taxes and assessments  
19 as may be included in the commission's preliminary approval. After the commission approves the  
20 final construction plans and specifications, the district shall obtain prior commission approval of  
21 any modification of such plans or specifications.

22 2. If the proposed project is not intended to be merged into the state highways and  
23 transportation system under the commission's jurisdiction, the district shall also submit the  
24 proposed project and proposed plans and specifications to the local transportation authority that  
25 will become the owner of the project for its prior approval.

26 3. In those instances where a local transportation authority is required to approve a project  
27 and the commission determines that it has no direct interest in that project, the commission may  
28 decline to consider the project.

29 Approval of the project shall then vest exclusively with the local transportation authority subject  
30 to the district making any revisions in the plans and specifications required by the local  
31 transportation authority and the district and the local transportation authority entering into a  
32 mutually satisfactory agreement regarding development and future maintenance of the project.  
33 After the local transportation authority approves the final construction plans and specifications,  
34 the district shall obtain prior approval of the local transportation authority before modifying such  
35 plans or specifications.

36 4. Notwithstanding any provision of this section to the contrary, this section shall not  
37 apply to any district whose project is a public mass transportation system.

38 238.235. 1. (1) Any transportation development district may by resolution impose a  
39 transportation development district sales tax on all retail sales made in such transportation  
40 development district which are subject to taxation pursuant to the provisions of sections 144.010  
41 to 144.525, except such transportation development district sales tax shall not apply to the sale or  
42 use of motor vehicles, trailers, boats or outboard motors nor to all sales of electricity or electrical  
43 current, water and gas, natural or artificial, nor to sales of service to telephone subscribers, either  
44 local or long distance. Such transportation development district sales tax may be imposed for any  
45 transportation development purpose designated by the transportation development district in its  
46 ballot of submission to its qualified voters, except that no resolution enacted pursuant to the  
47 authority granted by this section shall be effective unless:



1 (a) The board of directors of the transportation development district submits to the  
2 qualified voters of the transportation development district a proposal to authorize the board of  
3 directors of the transportation development district to impose or increase the levy of an existing  
4 tax pursuant to the provisions of this section; or

5 (b) The voters approved the question certified by the petition filed pursuant to subsection  
6 5 of section 238.207.

7 (2) If the transportation district submits to the qualified voters of the transportation  
8 development district a proposal to authorize the board of directors of the transportation  
9 development district to impose or increase the levy of an existing tax pursuant to the provisions of  
10 paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but need  
11 not be limited to, the following language:

12 Shall the transportation development district of ..... (transportation development  
13 district's name) impose a transportation development district-wide sales tax at the rate of .....  
14 (insert amount) for a period of ..... (insert number) years from the date on which such tax is  
15 first imposed for the purpose of ..... (insert transportation development purpose)?

16 ☐ YES ☐ NO

17 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to  
18 the question, place an "X" in the box opposite "NO".

19  
20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
21 the proposal, then the resolution and any amendments thereto shall be in effect. If a majority of  
22 the votes cast by the qualified voters voting are opposed to the proposal, then the board of  
23 directors of the transportation development district shall have no power to impose the sales tax  
24 authorized by this section unless and until the board of directors of the transportation development  
25 district shall again have submitted another proposal to authorize it to impose the sales tax  
26 pursuant to the provisions of this section and such proposal is approved by a majority of the  
27 qualified voters voting thereon.

28 (3) The sales tax authorized by this section shall become effective on the first day of the  
29 second calendar quarter after the department of revenue receives notification of the tax.

30 (4) In each transportation development district in which a sales tax has been imposed in  
31 the manner provided by this section, every retailer shall add the tax imposed by the transportation  
32 development district pursuant to this section to the retailer's sale price, and when so added such  
33 tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and  
34 shall be recoverable at law in the same manner as the purchase price.

35 (5) In order to permit sellers required to collect and report the sales tax authorized by this  
36 section to collect the amount required to be reported and remitted, but not to change the  
37 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid  
38 fractions of pennies, the transportation development district may establish appropriate brackets  
39 which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets  
40 provided in section 144.285.

41 (6) All revenue received by a transportation development district from the tax authorized  
42 by this section which has been designated for a certain transportation development purpose shall  
43 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon  
44 the expiration of the period of years approved by the qualified voters pursuant to subdivision (2)  
45 of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of  
46 this section, all funds remaining in the special trust fund shall continue to be used solely for such  
47 designated transportation development purpose. Any funds in such special trust fund which are



not needed for current expenditures may be invested by the board of directors in accordance with applicable laws relating to the investment of other transportation development district funds.

(7) The sales tax may be imposed in increments of one-eighth of one percent, up to a maximum of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the transportation development district adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525, except such transportation development district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard motors nor to public utilities. Any transportation development district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

2. The resolution imposing the sales tax pursuant to this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525, and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and returned to and collected by the transportation development district.

3. On and after the effective date of any tax imposed pursuant to this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue.

4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified in this section.

(2) All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services pursuant to the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax imposed by this section.

(3) The same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the transportation development district may prescribe a form of exemption certificate for an exemption from the tax imposed by this section.

(4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made applicable to any taxes collected pursuant to the provisions of this section.

(5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for violation of those sections are hereby made applicable to violations of this section.

(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business





1 of the retailer where the initial order for the tangible personal property is taken, even though the  
2 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale  
3 by a retailer's employee shall be deemed to be consummated at the place of business from which  
4 the employee works.

5 5. All sales taxes received by the transportation development district shall be deposited by  
6 the director of revenue in a special fund to be expended for the purposes authorized in this  
7 section. The director of revenue shall keep accurate records of the amount of money which was  
8 collected pursuant to this section, and the records shall be open to the inspection of officers of  
9 each transportation development district and the general public.

10 6. (1) No transportation development district imposing a sales tax pursuant to this section  
11 may repeal or amend such sales tax unless such repeal or amendment will not impair the district's  
12 ability to repay any liabilities which it has incurred, money which it has borrowed or revenue  
13 bonds, notes or other obligations which it has issued or which have been issued by the  
14 commission or any local transportation authority to finance any project or projects.

15 (2) Whenever the board of directors of any transportation development district in which a  
16 transportation development sales tax has been imposed in the manner provided by this section  
17 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal  
18 such transportation development sales tax, the board of directors shall, if such repeal will not  
19 impair the district's ability to repay any liabilities which it has incurred, money which it has  
20 borrowed or revenue bonds, notes or other obligations which it has issued or which have been  
21 issued by the commission or any local transportation authority to finance any project or projects,  
22 submit to the qualified voters of such transportation development district a proposal to repeal the  
23 transportation development sales tax imposed pursuant to the provisions of this section. If a  
24 majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the  
25 proposal to repeal the transportation development sales tax, then the resolution imposing the  
26 transportation development sales tax, along with any amendments thereto, is repealed. If a  
27 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to  
28 repeal the transportation development sales tax, then the ordinance or resolution imposing the  
29 transportation development sales tax, along with any amendments thereto, shall remain in effect.

30 7. Notwithstanding any provision of sections 99.800 to 99.865, and this section to the  
31 contrary, the sales tax imposed by a district whose project is a public mass transportation system  
32 shall not be considered economic activity taxes as such term is defined under sections 99.805 and  
33 99.918 and shall not be subject to allocation under the provisions of subsection 3 of section  
34 99.845, or subsection 4 of section 99.957."; and

35  
36 Further amend said bill by amending the title, enacting clause, and intersectional references  
37 accordingly.  
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