

CCS HCS#2 SCS SB 117 -- TAXES IMPOSED BY POLITICAL SUBDIVISIONS

This bill changes the laws regarding taxes imposed by political subdivisions. In its main provisions, the bill:

(1) Adds the construction and operation of job training and educational facilities to the list of allowed projects that can be funded with the revenue generated by a local retail sales tax for economic development purposes under Section 67.1303, RSMo (Section 67.1303);

(2) Authorizes the Boone County Collector, upon certification by the community improvement district, to add the district's special assessment to the annual real estate tax bill for the property and to collect the assessment in the same manner as the collection of real estate taxes (Section 67.1521);

(3) Authorizes the City of Excelsior Springs to impose, upon voter approval, a retail sales tax of up to 1% for the purpose of funding the construction, maintenance, operation, and equipping of a community center and for retiring any bonds issued for that purpose (Section 94.585);

(4) Authorizes the City of St. Joseph to impose, upon voter approval, a retail sales tax of up to 0.5% for improving public safety including salaries and benefits and additional equipment and facilities for police, fire, and emergency medical providers (Section 94.900);

(5) Specifies that in all cases where land has been or may be sold for delinquent taxes and a certificate of purchase has been or may be issued, it is the duty of the purchaser, his or her heirs, or assigns to cause all subsequent taxes to be paid on the property purchased prior to the issuance of a collector's deed. Upon the purchaser's forfeiture of all rights of the property acquired by the certificate of purchase issued and including the nonpayment of all subsequent years' taxes, it is the responsibility of the collector to record the cancellation of the certificate of purchase in the office of the county recorder of deeds (Section 140.410);

(6) Repeals a provision authorizing the State Tax Commission, with the advice of the Attorney General, to decide questions regarding delinquent taxes with reference to the powers and duties of county or township tax officers (Section 140.660);

(7) Authorizes the governing body of a hospital district in the counties of Iron or Madison to impose, upon voter approval, a local sales tax of up to 1% in lieu of a property tax to fund the hospital district (Sections 144.032 and 205.205); and

(8) Authorizes the City of Columbia to impose, upon voter approval, a retail sales tax of up to 1% for the purpose of capital improvements for public safety, including expenditures for new construction and equipment, repair and maintenance of buildings and equipment, and for financing the capital improvements (Section 1).

The bill contains an emergency clause regarding the hospital district sales tax.