

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 18, Page 6, Section 164.151, Line 22, by inserting
2 after all of said section and line, the following:
3

4 "184.845. 1. The board of the district may impose a museum and cultural district sales tax by
5 resolution on all retail sales made in such museum and cultural district which are subject to taxation pursuant
6 to the provisions of sections 144.010 to 144.525. Such museum and cultural district sales tax may be imposed
7 for any museum or cultural purpose designated by the board of the museum and cultural district. If the
8 resolution is adopted the board of the district may submit the question of whether to impose a sales tax
9 authorized by this section to [either the legal voters of the district and/or to the owners of real property within
10 the district] the qualified voters, who shall have the same voting interests as with the election of members of
11 the board of the district.

12 2. The sales tax authorized by this section shall become effective on the first day of the second
13 calendar quarter following adoption of the tax by the board or qualified voters, if the board elects to submit
14 the question of whether to impose a sales tax to the qualified voters.

15 3. In each museum and cultural district in which a sales tax has been imposed in the manner provided
16 by this section, every retailer shall add the tax imposed by the museum and cultural district pursuant to this
17 section to the retailer's sale price, and when so added such tax shall constitute a part of the price, shall be a
18 debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the
19 purchase price.

20 4. In order to permit sellers required to collect and report the sales tax authorized by this section to
21 collect the amount required to be reported and remitted, but not to change the requirements of reporting or
22 remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the museum and
23 cultural district may establish appropriate brackets which shall be used in the district imposing a tax pursuant
24 to this section in lieu of those brackets provided in section [144.825] 144.285.

25 5. All revenue received by a museum and cultural district from the tax authorized by this section
26 which has been designated for a certain museum or cultural purpose shall be deposited in a special trust fund
27 and shall be used solely for such designated purpose. All funds remaining in the special trust fund shall
28 continue to be used solely for such designated museum or cultural purpose. Any funds in such special trust
29 fund which are not needed for current expenditures may be invested by the board of directors in accordance
30 with applicable laws relating to the investment of other museum or cultural district funds.

31 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one percent or
32 one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail
33 within the museum and cultural district adopting such tax, if such property and services are subject to taxation
34 by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525. Any museum and cultural
35 district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout
36 the district.

37 7. On and after the effective date of any tax imposed pursuant to this section, the museum and
38 cultural district shall perform all functions incident to the administration, collection, enforcement, and
39 operation of the tax. The tax imposed pursuant to this section shall be collected and reported upon such forms
40 and under such administrative rules and regulations as may be prescribed by the museum and cultural district.

41 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state sales tax,
42 sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision, shall apply to the

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1 collection of the tax imposed by this section, except as modified in this section. All revenue collected under
 2 this section by the director of the department of revenue on behalf of the museum and cultural districts, except
 3 for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be
 4 deposited in a special trust fund, which is hereby created and shall be known as the "Missouri Museum
 5 Cultural District Tax Fund"; and shall be used solely for such designated purpose. Moneys in the fund shall
 6 not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may
 7 make refunds from the amounts in the fund and credited to the district for erroneous payments and
 8 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county.

9 9. All exemptions granted to agencies of government, organizations, persons and to the sale of certain
 10 articles and items of tangible personal property and taxable services pursuant to the provisions of sections
 11 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax imposed by this
 12 section.

13 10. The same sales tax permit, exemption certificate and retail certificate required by sections
 14 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of
 15 this section, and no additional permit or exemption certificate or retail certificate shall be required; except that
 16 the museum and cultural district may prescribe a form of exemption certificate for an exemption from the tax
 17 imposed by this section.

18 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for violation of those
 19 sections are hereby made applicable to violations of this section.

20 12. For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail sales
 21 except retail sales of motor vehicles shall be deemed to be consummated at the place of business of the retailer
 22 unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state
 23 destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more
 24 than one place of business in this state which participates in the sale, the sale shall be deemed to be
 25 consummated at the place of business of the retailer where the initial order for the tangible personal property
 26 is taken, even though the order shall be forwarded elsewhere for acceptance, approval of credit, shipment or
 27 billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from
 28 which the employee works.

29 13. All sales taxes collected by the museum and cultural district shall be deposited by the museum
 30 and cultural district in a special fund to be expended for the purposes authorized in this section. The museum
 31 and cultural district shall keep accurate records of the amount of money which was collected pursuant to this
 32 section, and the records shall be open to the inspection by the officers and directors of each museum and
 33 cultural district and the Missouri department of revenue. Tax returns filed by businesses within the district
 34 shall otherwise be considered as confidential in the same manner as sales tax returns filed with the Missouri
 35 department of revenue.

36 14. No museum and cultural district imposing a sales tax pursuant to this section may repeal or
 37 amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any
 38 liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations
 39 which it has issued or which have been issued to finance any project or projects."; and

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 41 Further amend said bill, Page 6, Section B, Lines 2 and 5, by deleting the phrase "and 164.151" and inserting
 42 in lieu thereof the phrase "164.151, and 184.845" on said lines; and

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