

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 24, Page 49, Section 184.805, Line 11 by  
2 deleting the word "three" and inserting in lieu thereof the word "five"; and

3  
4 Further amend bill, Pages 52 through 55, Section 184.845, by deleting said section and inserting in  
5 lieu thereof the following:

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

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

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

22 4. In order to permit sellers required to collect and report the sales tax authorized by this  
23 section to collect the amount required to be reported and remitted, but not to change the requirements  
24 of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of  
25 pennies, the museum and cultural district may establish appropriate brackets which shall be used in  
26 the district imposing a tax pursuant to this section in lieu of those brackets provided in section  
27 [144.825] 144.285.

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

35 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one  
36 percent or one percent on the receipts from the sale at retail of all tangible personal property or  
37 taxable services at retail within the museum and cultural district adopting such tax, if such property

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1 and services are subject to taxation by the state of Missouri pursuant to the provisions of sections  
2 144.010 to 144.525. Any museum and cultural district sales tax imposed pursuant to this section  
3 shall be imposed at a rate that shall be uniform throughout the district.

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

9 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
10 sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision,  
11 shall apply to the collection of the tax imposed by this section, except as modified in this section.  
12 All revenue collected under this section by the director of the department of revenue on behalf of the  
13 museum and cultural districts, except for one percent for the cost of collection which shall be  
14 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is  
15 hereby created and shall be known as the "Missouri Museum Cultural District Tax Fund"; and shall  
16 be used solely for such designated purpose. Moneys in the fund shall not be deemed to be state  
17 funds, and shall not be commingled with any funds of the state. The director may make refunds  
18 from the amounts in the fund and credited to the district for erroneous payments and overpayments  
19 made, and may redeem dishonored checks and drafts deposited to the credit of such county.

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

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

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

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

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

47 14. No museum and cultural district imposing a sales tax pursuant to this section may repeal  
48 or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay

1 any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other  
2 obligations which it has issued or which have been issued to finance any project or projects."; and  
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4 Further amend said bill, Page 103, Section B, Line 2 and 3 by deleting the words "section 302.309"  
5 and inserting in lie thereof the words "sections 184.800, 184.805, 184.810, 184.815, 184.820,  
6 184.827, 184.830, 184.835, 184.840, 184.845, 184.847, 184.850, 184.865 and 302.309"; and  
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8 Further amend said section, Line 5 by deleting the words "section 302.309" and inserting in lie  
9 thereof the words "sections 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830,  
10 184.835, 184.840, 184.845, 184.847, 184.850, 184.865 and 302.309"; and  
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12 Further said bill by amending the title, enacting clause and intersectional references accordingly.