

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1967, Page 1, Section A, Line 7, by
2 inserting immediately after said line the following:

3 "67.1780. 1. The governing body of a city not within a county or any county of this state
4 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in the
5 county or city or city not within a county for the purpose of providing services described in section
6 210.970, including juvenile delinquency prevention programs and programs to provide opportunities
7 for at-risk children and youth. The question shall be submitted to the qualified voters of the county or
8 city or city not within a county at a county, city, or state general, primary, or special election upon
9 the motion of the governing body of the county or city or city not within a county or upon the
10 petition of eight percent of the qualified voters of the county or city or city not within a county
11 determined on the basis of the number of votes cast for governor in such county at the last
12 gubernatorial election held prior to the filing of the petition. The election officials of the county or
13 city or city not within a county shall give legal notice as provided in chapter 115. The question shall
14 be submitted in substantially the following form:

15
16 Shall County or City, solely for the purpose of establishing a county youth initiative
17 fund for the purpose of providing services to prevent juvenile delinquency and provide opportunities
18 for at-risk children and youth, be authorized to levy a sales tax of (not to exceed one-quarter
19 of a cent) in the city or county?

20
21 YES NO

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
23 the question, then the ordinance or order and any amendments thereto shall be in effect on the first
24 day of the second calendar quarter after the director receives notification of the local sales tax. If a
25 question receives less than the required majority, then the governing authority of the city or county
26 or city not within a county shall have no power to impose the sales tax unless and until the governing
27 authority of the city or county or city not within a county has submitted another question to authorize
28 the imposition of the sales tax authorized by this section and such question is approved by the
29 required majority of the qualified voters voting thereon. However, in no event shall a question under
30 this section be submitted to the voters sooner than twelve months from the date of the last question
31 under this section.

32 2. After the effective date of any tax imposed under the provisions of this section, the
33 director of revenue shall perform all functions incident to the administration, collection,
34 enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales
35 tax for the state of Missouri the additional tax authorized under the authority of this section. The tax
36 imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall

Action Taken _____ Date _____

1 be collected together and reported upon such forms and under such administrative rules and
 2 regulations as may be prescribed by the director of revenue.

3 3. All sales taxes collected by the director of revenue under this section on behalf of any city
 4 or county or city not within a county, less one percent for the cost of collection, which shall be
 5 deposited in the state's general revenue fund after payment of premiums for surety bonds as provided
 6 in section 32.087, shall be deposited with the state treasurer in a special fund which is hereby created
 7 to be known as the "County Youth Initiative Fund". The moneys in the city or county or city not
 8 within a county, county youth initiative fund shall not be deemed to be state funds and shall not be
 9 commingled with any funds of the state. The director of revenue shall keep accurate records of the
 10 amount of money in the fund which was collected in each city or county or city not within a county
 11 imposing a sales tax under this section, and the records shall be open to the inspection of officers of
 12 each city or county or city not within a county and the general public. Not later than the tenth day of
 13 each month, the director of revenue shall distribute all moneys deposited in the fund during the
 14 preceding month by distributing to the city or county treasurer, the treasurer of a city not within a
 15 county, or such other officer as may be designated by a city or county ordinance or order, or
 16 ordinance or order of a city not within a county, of each city or county or city not within a county
 17 imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the
 18 city or county.

19 4. The director of revenue may authorize the state treasurer to make refunds from the
 20 amounts in the fund and credited to any city or county or city not within a county for erroneous
 21 payments and overpayments made and may redeem dishonored checks and drafts deposited to the
 22 credit of such counties. Each city or county or city not within a county shall notify the director of
 23 revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by
 24 this section and the director of revenue may order retention in the fund for a period of one year of
 25 two percent of the amount collected after receipt of such notice to cover possible refunds or
 26 overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such
 27 accounts. After one year has elapsed after the date of expiration of the tax authorized by this section
 28 in such city not within a county or such city or county, the director of revenue shall remit the balance
 29 in the account to the city or county or city not within a county and close the account of that city or
 30 county or city not within a county. The director of revenue shall notify each city or county or city
 31 not within a county of each instance of any amount refunded or any check redeemed from receipts
 32 due the city or county.

33 5. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply
 34 to the tax imposed under this section.

35 6. All revenues generated by the tax prescribed in this section shall be deposited in the
 36 county treasury or, in a city not within a county, to the board established by law to administer such
 37 fund to the credit of a special county youth initiative fund to accomplish the purposes set out herein
 38 and in section 210.970 and shall be used for no other purpose. Such fund shall be administered by a
 39 board of directors established under section 210.970."; and
 40

41 Further amend said bill, Page 23, Section 144.615, Line 22, by inserting immediately after said line
 42 the following:

43 "210.970. 1. When the tax prescribed by section 67.1780 is established, the governing body
 44 of the city or county or city not within a county shall appoint a board of directors consisting of nine
 45 members who shall be residents of the city or county or city not within a county. All board members
 46 shall be appointed to serve for a term of three years, except that of the first board appointed, three
 47 members shall be appointed for one-year terms, three members for two-year terms, and three
 48 members for three-year terms. Board members may be reappointed. The directors shall not receive

1 compensation for their services but may be reimbursed for their actual and necessary expenses.

2 2. The board shall elect a chairman, vice chairman, treasurer, and such other officers as it
3 deems necessary for its membership. Before taking office, the treasurer shall furnish a surety bond
4 in an amount to be determined and in a form to be approved by the board for the faithful
5 performance of his or her duties and faithful accounting of all moneys that may come into his or her
6 hands. The treasurer shall enter into the surety bond with a surety company authorized to do
7 business in Missouri, and the cost of such bond shall be paid by the board of directors. The board
8 shall administer and expend all funds generated pursuant to section 67.1780 in a manner consistent
9 with this section.

10 3. The board may contract with public or nonprofit agencies licensed or certified where
11 appropriate to provide qualified services and may place conditions on the use of such funds. The
12 board shall reserve the right to audit the expenditure of any and all funds. The board and any agency
13 with which the board contracts may establish eligibility standards for the use of such funds and the
14 receipt of services. No member of the board shall serve on the governing body, have any financial
15 interest in, or be employed by any agency which is a recipient of funds generated under section
16 67.1780.

17 4. Revenues collected and deposited in the county youth initiative fund may be expended for
18 the purchase of the following services:

19 (1) Juvenile delinquency prevention and rehabilitation programs;

20 (2) Programs that provide opportunities for at-risk children and youth who are affected by
21 adverse community dynamics; and

22 (3) Programs that attempt to address the tenuous social infrastructure that often leads to
23 crime, welfare dependency, drug and alcohol abuse, high school dropouts, and extended
24 unemployment.

25 5. Any county youth initiative board of directors may vote to consolidate with a neighboring
26 county youth initiative board of directors to combine resources and services provided.

27 6. The provisions of sections 67.1780 and 210.970 shall terminate on August 28, 2024 unless
28 reauthorized by an act of the general assembly."; and

29
30 Further amend said bill by amending the title, enacting clause, and intersectional references
31 accordingly.
32