

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

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

21
22 ☐ YES ☐ NO

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

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

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1 imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall
 2 be collected together and reported upon such forms and under such administrative rules and
 3 regulations as may be prescribed by the director of revenue.

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

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

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

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

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

44 "210.970. 1. When the tax prescribed by section 67.1780 is established, the governing body
 45 of the city not within a county or any county with a charter form of government and with more than
 46 nine hundred fifty thousand inhabitants shall appoint a board of directors consisting of nine members
 47 who shall be residents of the city not within a county or the county. All board members shall be
 48 appointed to serve for a term of three years, except that of the first board appointed, three members

1 shall be appointed for one-year terms, three members for two-year terms, and three members for
2 three-year terms. Board members may be reappointed. The directors shall not receive compensation
3 for their services but may be reimbursed for their actual and necessary expenses.

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

12 3. The board may contract with public or nonprofit agencies licensed or certified where
13 appropriate to provide qualified services and may place conditions on the use of such funds. The
14 board shall reserve the right to audit the expenditure of any and all funds. The board and any agency
15 with which the board contracts may establish eligibility standards for the use of such funds and the
16 receipt of services. No member of the board shall serve on the governing body, have any financial
17 interest in, or be employed by any agency which is a recipient of funds generated under section
18 67.1780.

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

21 (1) Juvenile delinquency prevention and rehabilitation programs;

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

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

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

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

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