

# HOUSE BILL NO. 1694

## 97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CURTIS.

5619H.011

D. ADAM CRUMBLISS, Chief Clerk

### AN ACT

To amend chapters 67 and 210, RSMo, by adding thereto two new sections relating to the county youth initiative.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapters 67 and 210, RSMo, are amended by adding thereto two new sections, to be known as sections 67.1780 and 210.970, to read as follows:

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

14

**Shall ..... County or City, solely for the purpose of establishing a county youth initiative fund for the purpose of providing services to prevent juvenile delinquency and**

16

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 provide opportunities for at-risk children and youth, be authorized to levy a sales tax of  
18 ..... (not to exceed one-quarter of a cent) in the city or county?

19

20  YES  NO

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

32 2. After the effective date of any tax imposed under the provisions of this section,  
33 the director of revenue shall perform all functions incident to the administration,  
34 collection, enforcement, and operation of the tax and the director of revenue shall collect  
35 in addition to the sales tax for the state of Missouri the additional tax authorized under the  
36 authority of this section. The tax imposed under this section and the tax imposed under  
37 the sales tax law of the state of Missouri shall be collected together and reported upon such  
38 forms and under such administrative rules and regulations as may be prescribed by the  
39 director of revenue.

40 3. All sales taxes collected by the director of revenue under this section on behalf  
41 of any city or county or city not within a county, less one percent for the cost of collection,  
42 which shall be deposited in the state's general revenue fund after payment of premiums for  
43 surety bonds as provided in section 32.087, shall be deposited with the state treasurer in  
44 a special fund which is hereby created to be known as the "County Youth Initiative Fund".  
45 The moneys in the city or county or city not within a county, county youth initiative fund  
46 shall not be deemed to be state funds and shall not be commingled with any funds of the  
47 state. The director of revenue shall keep accurate records of the amount of money in the  
48 fund which was collected in each city or county or city not within a county imposing a sales  
49 tax under this section, and the records shall be open to the inspection of officers of each city  
50 or county or city not within a county and the general public. Not later than the tenth day  
51 of each month, the director of revenue shall distribute all moneys deposited in the fund  
52 during the preceding month by distributing to the city or county treasurer, the treasurer

53 of a city not within a county, or such other officer as may be designated by a city or county  
54 ordinance or order, or ordinance or order of a city not within a county, of each city or  
55 county or city not within a county imposing the tax authorized by this section, the sum, as  
56 certified by the director of revenue, due the city or county.

57 4. The director of revenue may authorize the state treasurer to make refunds from  
58 the amounts in the fund and credited to any city or county or city not within a county for  
59 erroneous payments and overpayments made and may redeem dishonored checks and  
60 drafts deposited to the credit of such counties. Each city or county or city not within a  
61 county shall notify the director of revenue at least ninety days prior to the effective date  
62 of the expiration of the sales tax authorized by this section and the director of revenue may  
63 order retention in the fund for a period of one year of two percent of the amount collected  
64 after receipt of such notice to cover possible refunds or overpayment of such tax and to  
65 redeem dishonored checks and drafts deposited to the credit of such accounts. After one  
66 year has elapsed after the date of expiration of the tax authorized by this section in such  
67 city not within a county or such city or county, the director of revenue shall remit the  
68 balance in the account to the city or county or city not within a county and close the  
69 account of that city or county or city not within a county. The director of revenue shall  
70 notify each city or county or city not within a county of each instance of any amount  
71 refunded or any check redeemed from receipts due the city or county.

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

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

210.970. 1. When the tax prescribed by section 67.1780 is established, the  
2 governing body of the city or county or city not within a county shall appoint a board of  
3 directors consisting of nine members who shall be residents of the city or county or city not  
4 within a county. All board members shall be appointed to serve for a term of three years,  
5 except that of the first board appointed, three members shall be appointed for one-year  
6 terms, three members for two-year terms, and three members for three-year terms. Board  
7 members may be reappointed. The directors shall not receive compensation for their  
8 services but may be reimbursed for their actual and necessary expenses.

9 2. The board shall elect a chairman, vice chairman, treasurer, and such other  
10 officers as it deems necessary for its membership. Before taking office, the treasurer shall

11 furnish a surety bond in an amount to be determined and in a form to be approved by the  
12 board for the faithful performance of his or her duties and faithful accounting of all  
13 moneys that may come into his or her hands. The treasurer shall enter into the surety  
14 bond with a surety company authorized to do business in Missouri, and the cost of such  
15 bond shall be paid by the board of directors. The board shall administer and expend all  
16 funds generated pursuant to section 67.1780 in a manner consistent with this section.

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

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

26 (1) Juvenile delinquency prevention and rehabilitation programs;

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

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

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

35 6. There is hereby created the "Missouri County Youth Initiative Legislative  
36 Oversight Committee". The committee shall consist of four members of the house of  
37 representatives appointed by the speaker of the house of representatives and three  
38 members of the senate appointed by the president pro tempore of the senate. No more than  
39 three of the house of representatives members and no more than two of the senate members  
40 shall be from the same political party. The committee shall ensure that all county youth  
41 initiative boards of directors in the state are audited annually and such audits shall be  
42 submitted to the committee. Members of the committee shall report to the governor,  
43 president pro tempore of the senate, and speaker of the house of representatives on the  
44 activities of county youth initiatives throughout the state during the preceding fiscal year  
45 no later than October first of each year. The county youth initiative boards of directors  
46 in this state shall report to the committee such information as the committee may deem

47 necessary for its annual report. The committee shall determine best practices for county  
48 youth initiatives, make suggestions for improving county youth initiative programs and  
49 services, and analyze further needs from the state perspective and the need for continuing  
50 the fund. Members of the committee shall receive no compensation in addition to their  
51 salary as members of the general assembly but may receive their necessary expenses while  
52 attending meetings of the committee to be paid out of the county youth initiative fund.

53 7. The provisions of sections 67.1780 and 210.970 shall terminate on August 28,  
54 2024 unless reauthorized by an act of the general assembly.

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