

SECOND REGULAR SESSION

HOUSE BILL NO. 2192

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE NETH.

6017H.03I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a recreational and community center sales tax.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be
2 known as section 67.585, to read as follows:

**67.585. 1. The governing body of any county of the first classification with more
2 than two hundred thousand but fewer than two hundred sixty thousand inhabitants,
3 through the creation of a recreational and community center district which may include
4 only the area encompassed by the portion of a school district located within that county
5 having an average daily attendance for the 2012-2013 school year between eleven thousand
6 and twelve thousand students, may impose, by order or ordinance, a sales tax on all retail
7 sales made within the recreational and community center district which are subject to sales
8 tax under chapter 144. The tax authorized in this section shall not exceed one half of one
9 percent and shall be imposed for the purpose of funding:**

10 **(1) The construction, maintenance, and operation of and the purchase of equipment
11 for a new community center in that part of the recreational and community center district
12 that includes any home rule city with more than four hundred thousand inhabitants and
13 located in more than one county;**

14 **(2) The repair, improvement, maintenance, and operation of the community center
15 in that part of the recreational and community center district that includes any special
16 charter city with more than twenty-nine thousand but fewer than thirty-two thousand
17 inhabitants; and**

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.

18 **(3) Other purposes of recreation and wellness as determined by the board**
19 **established in subsection 8 of this section.**

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21 **The tax authorized in this section shall be in addition to all other sales taxes imposed by**
22 **law and shall be stated separately from all other charges and taxes.**

23 **2. (1) No such order or ordinance adopted under subsection 1 of this section shall**
24 **become effective unless the governing body of the county submits to the voters residing**
25 **within the recreational and community center district at a state general, primary, or special**
26 **election a proposal to authorize the governing body of the county to impose a tax under this**
27 **section.**

28 **(2) If the governing body of the county receives a petition signed by ten percent of**
29 **the registered voters of the county within the recreational and community center district**
30 **who voted in the last gubernatorial election calling for an election to impose a tax under**
31 **this section, the governing body shall submit to the voters of the county within the**
32 **recreational and community center district a proposal to authorize the governing body of**
33 **the county to impose a tax under this section.**

34 **3. The ballot of submission shall contain, but need not be limited to, the following**
35 **language:**

36 **Shall the county of (county's name) impose a sales tax of (insert amount)**
37 **within the (insert name) school district for the purpose of funding the construction,**
38 **repair, improvement, maintenance, and operation of and purchase of equipment for**
39 **community centers and other recreational facilities?**

40
41 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
42 **favor of the question, then the tax shall become effective on the first day of the second**
43 **calendar quarter after the director of revenue receives notification of adoption of the local**
44 **sales tax. If a majority of the votes cast on the question by the qualified voters voting**
45 **thereon are opposed to the question, then the tax shall not become effective unless and until**
46 **the question is resubmitted under this section to the qualified voters and such question is**
47 **approved by the requisite majority of the qualified voters voting on the question. In no**
48 **event shall a proposal under this section be submitted to the voters sooner than twelve**
49 **months from the date of the last proposal under this section.**

50 **4. Except as modified in this section, all provisions of sections 32.085 and 32.087**
51 **shall apply to the tax imposed under this section.**

52 **5. All revenue collected under this section by the director of the department of**
53 **revenue on behalf of any county, except for one percent for the cost of collection which**

54 shall be deposited in the state's general revenue fund after payment of premiums for surety
55 bonds as provided in section 32.087, shall be deposited in a special trust fund, which is
56 hereby created and shall be known as the "Recreational and Community Center District
57 Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in
58 the fund shall not be deemed to be state funds and shall not be commingled with any funds
59 of the state. The director may make refunds from the amounts in the fund and credited
60 to the county for erroneous payments and overpayments made and may redeem
61 dishonored checks and drafts deposited to the credit of such county.

62 6. The governing body of any county that has adopted the sales tax authorized in
63 this section may submit the question of repeal of the tax to the voters within the
64 recreational and community center district on any date available for elections for the
65 county or if the governing body of any county that has adopted the sales tax authorized in
66 this section receives a petition signed by a number of registered voters of the county within
67 the recreational and community center district equal to at least ten percent of the number
68 of registered voters of the county within the recreational and community center district
69 voting in the last gubernatorial election calling for an election to repeal the sales tax
70 imposed under this section, the governing body shall submit the question of repeal of the
71 tax to the voters within the recreational and community center district. However, the sales
72 tax authorized in this section shall not be repealed until all outstanding debt has been paid.
73 If a two-thirds majority of the votes cast on the question by the qualified voters voting
74 thereon are in favor of the repeal, that repeal shall become effective on December thirty-
75 first of the calendar year in which such repeal was approved. If less than a two-thirds
76 majority of the votes cast on the question by the qualified voters voting thereon are in favor
77 of the repeal, then the sales tax authorized in this section shall remain effective until the
78 question is resubmitted under this section to the qualified voters. In no event shall a
79 proposal under this section be submitted to the voters sooner than twelve months from the
80 date of the last proposal under this section.

81 7. If the tax is repealed or terminated by any means, all funds remaining in the
82 special trust fund shall continue to be used solely for the designated purposes, and the
83 county shall notify the director of the department of revenue of the action at least ninety
84 days before the effective date of the repeal, and the director may order retention in the
85 trust fund, for a period of one year, of two percent of the amount collected after receipt of
86 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored
87 checks and drafts deposited to the credit of such accounts. After one year has elapsed after
88 the effective date of abolition of the tax in such county, the director shall remit the balance
89 in the account to the county and close the account of that county. The director shall notify

90 each county of each instance of any amount refunded or any check redeemed from receipts
91 due to the county.

92 8. A board shall be established to administer the powers and duties as provided in
93 this section. All board members shall be residents of the recreational and community
94 center district. The board shall consist of seven members as follows:

95 (1) Two members appointed by the mayor of a home rule city with more than four
96 hundred thousand inhabitants and located in more than one county, who are residents of
97 such city, with one of the first members appointed for a two-year term and the other first
98 member appointed for a four-year term. Thereafter, each appointment shall be for a four-
99 year term;

100 (2) Two members appointed by the mayor of a special charter city with more than
101 twenty-nine thousand but fewer than thirty-two thousand inhabitants, who are residents
102 of such city, with one of the first members appointed for a two-year term and the other
103 first member appointed for a four-year term. Thereafter, each appointment shall be for
104 a four-year term;

105 (3) Two members appointed by the school board of the school district located
106 within the county having an average daily attendance for the 2012-2013 school year
107 between eleven thousand and twelve thousand students with one of the first members
108 appointed for a two-year term and the other first member appointed for a four-year term.
109 Thereafter, each appointment shall be for a four-year term; and

110 (4) One member appointed by the presiding commissioner of the county in which
111 the recreational and community center district is located for a four-year term. This
112 member may reside in any part of the recreational and community center district, but
113 preference for this appointment may be given to a resident of the unincorporated part of
114 the recreational and community center district.

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