

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for House Bill No. 935, Page 2, Section 67.547, Line 35, by inserting at the end of said line the following:

"Beginning August 28, 2017, the total combined rate of sales taxes adopted under this section by any county shall not exceed one percent."; and

Further amend said bill, page, and section, Line 43, by inserting after the word "county." the following:

"Three-eighths of the tax rate adopted by such a county shall be included in the calculation of the county's one percent combined tax rate cap provided in subsection 3 of this section, and five-eighths shall be included in the two percent combined tax rate cap provided in section 94.510 for each city, town, village, and unincorporated area of the county in the same ratio that the population of each bears to the total population of the county."; and

Further amend said bill and section, Page 3, Line 84, by inserting the following after all of said line:

"94.510. 1. Any city may, by a majority vote of its council or governing body, impose a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city submits to the voters of the city, at a public election, a proposal to authorize the legislative body of the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of submission shall be in substantially the following form:

Shall the city of (insert name of city) impose a city sales tax of (insert rate of percent) percent?

[] YES [] NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the city shall have no power to impose the tax herein authorized unless and until the legislative body of the city shall again have submitted another proposal to authorize the legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550, and such proposal is approved by

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1 a majority of the qualified voters voting thereon.

2 2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of one
3 percent or one percent on the receipts from the sale at retail of all tangible personal property or
4 taxable services at retail within any city adopting such tax, if such property and services are subject
5 to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525; except that,
6 each city not within a county may impose such tax at a rate not to exceed one and three-eighths
7 percent. Beginning August 28, 2017, the combined rate of sales taxes adopted under this section by
8 any city shall not exceed two percent.

9 3. If any city in which a city tax has been imposed in the manner provided for in sections
10 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall
11 forward to the director of revenue by United States registered mail or certified mail a certified copy
12 of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective
13 date thereof, and shall be accompanied by a map of the city clearly showing the territory added
14 thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by the act
15 shall be effective in the added territory or abolished in the detached territory on the effective date of
16 the change of the city boundary.

17 4. If any city abolishes the tax authorized under this section, the repeal of such tax shall
18 become effective December thirty-first of the calendar year in which such abolishment was
19 approved. Each city shall notify the director of revenue at least ninety days prior to the effective
20 date of the expiration of the sales tax authorized by this section and the director of revenue may
21 order retention in the trust fund, for a period of one year, of two percent of the amount collected
22 after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem
23 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
24 after the date of expiration of the tax authorized by this section in such city, the director of revenue
25 shall remit the balance in the account to the city and close the account of that city. The director of
26 revenue shall notify each city of each instance of any amount refunded or any check redeemed from
27 receipts due the city."; and

28
29 Further amend said bill by amending the title, enacting clause, and intersectional references
30 accordingly.