FIRST REGULAR SESSION

HOUSE BILL NO. 651

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KOLKMEYER.

1222H.02I D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 71.610, RSMo, and to enact in lieu thereof one new section relating to local excise or sales taxes.

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

Section A. Section 71.610, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 71.610, to read as follows:

71.610. **1.** No municipal corporation in this state shall have the power to impose a license tax upon any business, avocation, pursuit or calling, unless such business, avocation, pursuit or calling is specially named as taxable in the charter of such municipal corporation, or unless such power be conferred by statute.

2. Notwithstanding any other provision of law, any municipality that imposes a local excise or sales tax enacted after January 1, 2017, under Article IV, Section 30(a) of Missouri Constitution shall use no less than ninety percent of such funds collected for the construction, reconstruction, maintenance, and repair of roads and streets and for the payment and interest on indebtedness incurred on account of road and street purposes, and no more than ten percent of such funds collected for policing, signing, lighting, and cleaning roads and streets.

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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.