

FIRST REGULAR SESSION

HOUSE BILL NO. 935

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HAEFNER.

1574H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 67.547, RSMo, and to enact in lieu thereof two new sections relating to sales taxes.

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

Section A. Section 67.547, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 67.547 and 67.549, to read as follows:

67.547. 1. In addition to the tax authorized by section 67.505, any county may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

2. The ballot of submission shall contain, but need not be limited to the following language:

Shall the county of (county's name) impose a countywide sales tax of (insert rate) percent?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

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 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
19 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
20 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
21 governing body of the county shall have no power to impose the sales tax as herein authorized
22 unless and until the governing body of the county submits another proposal to authorize the
23 governing body of the county to impose the sales tax under the provisions of this section and
24 such proposal is approved by a majority of the qualified voters voting thereon. **Subsection 4 of**
25 **section 67.549 and other provisions of section 67.549, if applicable, shall supersede this**
26 **subsection.**

27 3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one
28 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at
29 retail of all tangible personal property or taxable services at retail within any county adopting
30 such tax[;] if such property and services are subject to taxation by the state of Missouri under the
31 provisions of sections 144.010 to 144.525. **Subsection 3 of section 67.549 and other**
32 **provisions of section 67.549, if applicable, shall supersede this subsection.**

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

35 5. In any first class county having a charter form of government and having a population
36 of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall
37 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be
38 distributed to the county and the remaining five-eighths shall be distributed to the cities, towns
39 and villages and the unincorporated area of the county on the ratio that the population of each
40 bears to the total population of the county. The population of each city, town or village and the
41 unincorporated area of the county and the total population of the county shall be determined on
42 the basis of the most recent federal decennial census. **This subsection shall not apply to the**
43 **revenue of any tax that complies with the provisions of section 67.549 and was enacted**
44 **after August 28, 2017.**

45 6. In any county of the second classification with more than nineteen thousand seven
46 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales
47 tax authorized by this section shall be distributed so that an amount equal to three-fourths of the
48 proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be
49 distributed equally among the incorporated cities, towns, and villages of the county. Upon
50 request from any city, town, or village within the county, the county shall make available for
51 inspection the distribution report provided to the county by the department of revenue. Any
52 expenses incurred by the county in supplying such report to a city, town, or village shall be paid
53 by such city, town, or village.

54 7. In any first class county having a charter form of government and having a population
55 of nine hundred thousand or more, no tax shall be imposed pursuant to this section for the
56 purpose of funding in whole or in part the construction, operation or maintenance of a sports
57 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility
58 or anything incidental or necessary to a complex suitable for any type of professional sport or
59 recreation, either upon, above or below the ground.

60 8. The director of revenue may authorize the state treasurer to make refunds from the
61 amounts in the trust fund and credited to any county for erroneous payments and overpayments
62 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
63 If any county abolishes the tax, the county shall notify the director of revenue of the action at
64 least ninety days prior to the effective date of the repeal and the director of revenue may order
65 retention in the trust fund, for a period of one year, of two percent of the amount collected after
66 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
67 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
68 after the effective date of abolition of the tax in such county, the director of revenue shall remit
69 the balance in the account to the county and close the account of that county. The director of
70 revenue shall notify each county of each instance of any amount refunded or any check redeemed
71 from receipts due the county.

67.549. 1. As used in this section, the following terms mean:

- 2 (1) "Eligible city", any city not located within a county;
3 (2) "Eligible county", any county:
4 (a) Of the first classification with more than one hundred one thousand but fewer
5 than one hundred fifteen thousand inhabitants;
6 (b) With a charter form of government and with more than two hundred thousand
7 but fewer than three hundred fifty thousand inhabitants;
8 (c) With a charter form of government and with more than three hundred
9 thousand but fewer than four hundred fifty thousand inhabitants; or
10 (d) With a charter form of government and with more than nine hundred fifty
11 thousand inhabitants;
12 (3) "Zoological activities", the establishment and maintenance of zoological
13 facilities and related buildings; acquisition and care of species for display and study in a
14 zoological facility; educational and cultural programs relating to zoological matters;
15 artistic, historical, intellectual, or social programs that relate to zoological matters; and
16 such other collateral activities as may be necessary to maintain and carry out other
17 activities provided under this section;

(4) "Zoological facilities", facilities operated or used for participation or engagement in zoological activities;

(5) "Zoological organizations", any nonprofit and tax-exempt social, civic, or community organization or association that is dedicated to the development, provision, operation, supervision, promotion, or support of zoological activities;

(6) "Zoological Sales Tax Fund Commission", the governing body responsible for oversight of all sales taxes collected for the benefit of the zoological activities, zoological facilities, and zoological organizations in an eligible city or eligible county.

2. On or after August 28, 2017, no eligible city or eligible county shall enact a sales tax for the purpose of funding zoological activities unless such tax complies with this section.

3. No sales tax for the purpose of funding zoological activities in an eligible city shall exceed a rate of one-eighth of one percent unless the sales tax was levied and collected before August 28, 2017.

4. The ballot of submission of a sales tax for the purpose of funding zoological activities in an eligible city shall substantively take the following form:

Shall (insert name of city/county) impose a sales tax at a rate of (insert rate) percent for the purpose of funding zoo-related facilities and activities?

☐ 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 sales tax for the purpose of funding zoological activities in an eligible city shall take effect on the first day of the next fiscal quarter. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the eligible city or eligible county shall not impose the sales tax for the purpose of funding zoological activities in an eligible city section unless and until the proposal is resubmitted and approved under this section. No governing body shall resubmit a proposal to the voters within one year of the voters rejecting such proposal.

5. Notwithstanding subsection 1 of section 184.358, in each eligible city or eligible county in which a tax for the purpose of funding zoological activities in an eligible city is imposed, the chief executive officer of such county or the mayor of such city shall appoint one or more members to a zoological sales tax fund commission. The zoological sales tax fund commission shall oversee all sales taxes collected whose revenue is designated for the purpose of funding zoological activities in an eligible city. The number of commission

54 members representing each jurisdiction shall be established in proportion to the annual
55 sales taxes paid from each jurisdiction as follows:

56 (1) One member for a jurisdiction that contributed sales tax revenue of at least one
57 million dollars but less than two and a half million dollars;

58 (2) Two members for a jurisdiction that contributed sales tax revenue of at least
59 two and a half million dollars but less than five million dollars;

60 (3) Three members for a jurisdiction that contributed sales tax revenue of at least
61 five million dollars but less than ten million dollars; and

62 (4) Four members for a jurisdiction that contributed sales tax revenue of at least
63 ten million dollars.

64

65 Each member appointed to the zoological sales tax fund commission shall serve for a four-
66 year term and without compensation. If a member vacates the member's position on the
67 commission for any reason and such member's jurisdiction continues to contribute an
68 amount of sales tax revenue that entitles the jurisdiction to more commission members
69 than represent the jurisdiction with the vacancy, then the chief executive officer or the
70 mayor of such jurisdiction shall appoint a replacement member. The commission shall
71 elect its own chair, secretary, and other officers that it deems necessary and expedient, and
72 it may make such rules, regulations, and bylaws to effectuate its purpose as it deems
73 necessary.

74 6. No revenue received from a tax for the purpose of funding zoological activities
75 in an eligible city shall be used for the benefit of any entity that has ever been named
76 Grant's Farm or is located at ten thousand five hundred one Gravois Road, Saint Louis,
77 Missouri, or successor address, or to supplant any funding received from the metropolitan
78 zoological park and museum district established under section 184.350.

79 7. An eligible city or eligible county imposing a sales tax for the purpose of funding
80 zoological activities in an eligible city shall be exempt from the distribution formula
81 outlined under subsection 5 of section 67.547.

82 8. All sales taxes collected by the director of revenue from a tax for the purpose of
83 funding zoological activities in an eligible city, less one percent for cost of collection, which
84 shall be deposited in the state's general revenue fund after payment of premiums for surety
85 bonds, as provided under section 32.087, shall be deposited in a special fund, which is
86 hereby created, to be known as the "St. Louis Zoological Sales Tax Fund". The moneys
87 in the St. Louis zoological sales tax fund shall be used solely for the support of zoological
88 activities, zoological facilities, and zoological organizations; shall not be deemed to be state
89 funds; and shall not be commingled with any funds of the state. The director of revenue

90 shall keep accurate records of the amount of moneys collected and deposited in the fund,
91 and the records shall be open to the inspection of the public. No later than the tenth day
92 of each month, the director of revenue shall distribute all moneys deposited in the fund
93 during the preceding month to the zoological sales tax fund commission.

94 9. The director of revenue may make refunds from the amounts in the St. Louis
95 zoological sales tax fund credited to the zoological sales tax fund commission for erroneous
96 payments and overpayments made and may redeem dishonored checks and drafts
97 deposited to the credit of the zoological sales tax fund commission.

✓