

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 935
99TH GENERAL ASSEMBLY

1574H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 67.547, RSMo, and to enact in lieu thereof one new section 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Section A. Section 67.547, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.547, to read as follows:

67.547. 1. In addition to the tax authorized by section 67.505, any county **as defined in 67.750** 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 **for the purpose of** **(insert purpose)**?

YES NO

14

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".

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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.

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. **The revenue**
25 **collected from the sales tax authorized under this section shall only be used for the purpose**
26 **approved by voters of the county.**

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. **In any city not within a county or any county**
32 **described in subsection 5 of this section, no sales tax for the purpose of funding zoological**
33 **activities and zoological facilities as those terms are defined in section 184.500 shall exceed**
34 **a rate of one-eighth of one percent unless the sales tax was levied and collected before**
35 **August 28, 2017.**

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

38 5. In any first class county having a charter form of government and having a population
39 of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall
40 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be
41 distributed to the county and the remaining five-eighths shall be distributed to the cities, towns
42 and villages and the unincorporated area of the county on the ratio that the population of each
43 bears to the total population of the county. The population of each city, town or village and the
44 unincorporated area of the county and the total population of the county shall be determined on
45 the basis of the most recent federal decennial census. **The provisions of this subsection shall**
46 **not apply if the revenue collected is used to support zoological activities of the zoological**
47 **subdistrict as defined under section 184.352.**

48 6. **Except as prohibited under section 184.353, residents of any county that does not**
49 **adopt a sales tax under this section for the purpose of supporting zoological activities may**
50 **be charged an admission fee for zoological facilities, programs, or events that are not part**
51 **of the zoological subdistrict defined under subsection 15 of section 184.352 as of August 28,**
52 **2017.**

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

62 ~~[7.]~~ 8. In any first class county having a charter form of government and having a
63 population of nine hundred thousand or more, no tax shall be imposed pursuant to this section
64 for the purpose of funding in whole or in part the construction, operation or maintenance of a
65 sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking
66 facility or anything incidental or necessary to a complex suitable for any type of professional
67 sport or recreation, either upon, above or below the ground.

68 ~~[8.]~~ 9. The director of revenue may authorize the state treasurer to make refunds from
69 the amounts in the trust fund and credited to any county for erroneous payments and
70 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
71 such counties. If any county abolishes the tax, the county shall notify the director of revenue of
72 the action at least ninety days prior to the effective date of the repeal and the director of revenue
73 may order retention in the trust fund, for a period of one year, of two percent of the amount
74 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
75 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
76 has elapsed after the effective date of abolition of the tax in such county, the director of revenue
77 shall remit the balance in the account to the county and close the account of that county. The
78 director of revenue shall notify each county of each instance of any amount refunded or any
79 check redeemed from receipts due the county.

80 **10. No revenue received from a tax for the purpose of funding zoological activities**
81 **in any county shall be used for the benefit of any entity that has ever been named Grant's**
82 **Farm or is located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri,**
83 **or successor address, or to supplant any funding received from the metropolitan zoological**
84 **park and museum district established under section 184.350.**

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