

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

1574H.03P

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Section A. Section 67.547, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.547, to read as follows: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

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

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

39 5. In any first class county having a charter form of government and having a population
40 of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall
41 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be
42 distributed to the county and the remaining five-eighths shall be distributed to the cities, towns
43 and villages and the unincorporated area of the county on the ratio that the population of each
44 bears to the total population of the county. **Three-eighths of the tax rate adopted by such a**
45 **county shall be included in the calculation of the county's one percent combined tax rate**
46 **cap provided in subsection 3 of this section.** The population of each city, town or village and
47 the unincorporated area of the county and the total population of the county shall be determined
48 on the basis of the most recent federal decennial census. **The provisions of this subsection**
49 **shall not apply if the revenue collected is used to support zoological activities of the**
50 **zoological subdistrict as defined under section 184.352.**

51 6. Except as prohibited under section 184.353, residents of any county that does not
52 adopt a sales tax under this section for the purpose of supporting zoological activities may
53 be charged an admission fee for zoological facilities, programs, or events that are not part

54 **of the zoological subdistrict defined under subsection 15 of section 184.352 as of August 28,**
55 **2017.**

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

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

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

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

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