

HCS HB 935 -- ST. LOUIS ZOO SALES TAX (Haefner)

COMMITTEE OF ORIGIN: Standing Committee on Ways and Means

This bill restricts any future sales tax enacted under Section 67.547, RSMo, in certain counties and cities for the purpose of funding the St. Louis Zoo to no more than  $\frac{1}{8}$  of 1% (0.125%). Beginning August 28, 2017, the total combined rate of sales taxes adopted under this section by any county cannot exceed 1%. Three-eighths of the tax rate adopted by certain counties shall be included in the calculation of that county's 1% combined tax rate cap.

Currently, the only county in which  $\frac{3}{8}$  of the adopted tax rate will be included in the 1% tax rate cap is St. Louis County.

Residents of any county that does not adopt a sales tax for the purpose of supporting zoological activities may be charged an admission fee for zoological activities, programs, or events that are not, as of August 28, 2017, part of a zoological subdistrict of a metropolitan zoological park and museum district. The bill specifies that no funds from the sales tax can be distributed to Grant's Farm.