

SS SCS SB 49 -- ST. LOUIS ZOO SALES TAX

SPONSOR: Walsh (Haefner)

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Local Government by a vote of 12 to 0. Voted "Do Pass" by the Standing Committee on Rules- Administrative Oversight by a vote of 12 to 0.

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.

This is the same as HCS HB 935 (2017).

This bill prohibits all counties from using certain county sales tax revenue for the purpose of funding in whole or in part the construction, operation, or maintenance of any zoological activities, zoological facilities, zoological organizations, the Metropolitan Zoological Park and Museum District, or any zoological board (Section 67.505).

The bill provides that a county shall not submit to the voters a proposed sales tax under the County Sales Tax for a period of two years following the date of an election in which it previously submitted a proposed sales tax, regardless of whether the initial proposed sales tax was approved or disapproved by the voters.

This bill places a 2% cap on the combined sales tax rates adopted under the City Sales Tax Act (Section 94.510).

PROPONENTS: Supporters say that the zoo has long-term maintenance requirements that need to be addressed.

Testifying for the bill were Senator Walsh and David Michael Jackson, Saint Louis Zoo Association.

OPPONENTS: There was no opposition voiced to the committee.