

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

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, RSMo).

The bill provides that a county shall not submit to the voters a proposed sales tax under the County Sales Tax laws 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.

The revenue collected from the County Sales Tax laws must only be used for the purpose approved by the county voters (Section 67.547.2).

This bill restricts, after the effective date of this bill, any sales tax enacted under Section 67.547 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% (Section 67.547.3).

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; however, if the sales tax revenue is for supporting zoological activities of the zoological subdistrict, such revenue shall not be counted toward the county's 1% tax rate cap (Section 67.547.5).

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 (Section 67.547.6).

The bill prohibits almost all counties from imposing a sales tax under the County Sales Tax laws 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 67.547.9).

The bill specifies that no funds from the sales tax can be distributed to Grant's Farm (Section 67.547.11).

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

The director of the Department of Revenue is prohibited from sending notice to any taxpayer regarding the decision in IBM Corporation v. Director of Revenue, 491 S.W.3d 535 (Mo. banc 2016) prior to August 28, 2018 relating to sales tax (Section 144.026).