

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 365, Page 1, Section A, Line 3, by  
2 inserting after all of said section the following:

3  
4 "67.782. 1. Any county of the third ~~[class having a population of more than ten thousand~~  
5 ~~and less than fifteen thousand]~~ classification without a township form of government and with more  
6 than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth  
7 classification with more than one thousand three hundred fifty but fewer than one thousand five  
8 hundred inhabitants as the county seat and any county of the ~~[second class having a population of~~  
9 ~~more than fifty-eight thousand and less than seventy thousand adjacent to such third class county,~~  
10 ~~both counties making up the same judicial circuit,]~~ first classification with more than seventy  
11 thousand but fewer than eighty-three thousand inhabitants and with a city of the fourth classification  
12 with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants as the  
13 county seat may ~~[jointly]~~ impose a sales tax ~~[throughout each of their respective counties]~~ for public  
14 recreational purposes including the financing, acquisition, construction, operation and maintenance  
15 of recreational projects and programs, but the sales taxes authorized by this section shall not become  
16 effective unless the governing body of ~~[each]~~ such county submits to the voters ~~[of their respective~~  
17 ~~counties]~~ a proposal to authorize the ~~[counties to impose the]~~ sales tax.

18 2. The ballot of submission shall be in substantially the following form:

19 Shall the County of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ percent ~~[in conjunction~~  
20 ~~with the county of \_\_\_\_\_]~~ for the purpose of funding the financing, acquisition,  
21 construction, operation and maintenance of recreational projects and programs,  
22 including the acquisition of land for such purposes?

23 ☐ YES ☐ NO  
24

25 If a ~~[separate]~~ majority of the votes cast on the proposal by the qualified voters voting thereon ~~[in~~  
26 ~~each county]~~ are in favor of the proposal, then the tax shall be in effect ~~[in both counties. If a~~  
27 ~~majority of the votes cast by the qualified voters voting thereon in either county are opposed to the~~  
28 ~~proposal, then the governing body of neither county shall have power to impose the sales tax~~  
29 ~~authorized by this section unless or until the governing body of the county that has not approved the~~  
30 ~~tax shall again have submitted another proposal to authorize the governing body to impose the tax,~~  
31 ~~and the proposal is approved by a majority of the qualified voters voting thereon in that county].~~

32 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at  
33 retail of all tangible personal property or taxable service at retail within the county adopting such  
34 tax, if such property and services are subject to taxation by the state of Missouri under the  
35 provisions of sections 144.010 to 144.525.

36 4. All sales taxes collected by the director of revenue under this section on behalf of any

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 county, less one percent for the cost of collection, which shall be deposited in the state's general  
2 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be  
3 deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the  
4 "County Recreation Sales Tax Trust Fund". The moneys in the county recreation sales tax trust fund  
5 shall not be deemed to be state funds and shall not be commingled with any funds of the state. The  
6 director of revenue shall keep accurate records of the amount of money in the trust fund which was  
7 collected in each county imposing a sales tax under this section, and the records shall be open to the  
8 inspection of officers of each county and the general public. Not later than the tenth day of each  
9 month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
10 preceding month by distributing to the county treasurer, or such other officer as may be designated  
11 by the county ordinance or order, of each county imposing the tax authorized by this section, the  
12 sum, as certified by the director of revenue, due the county.

13 5. The director of revenue may authorize the state treasurer to make refunds from the  
14 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
15 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each  
16 county shall notify the director of revenue at least ninety days prior to the effective date of the  
17 expiration of the sales tax authorized by this section and the director of revenue may order retention  
18 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of  
19 such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks  
20 and drafts deposited to the credit of such accounts. After one year has elapsed after the date of  
21 expiration of the tax authorized by this section in such county, the director of revenue shall remit the  
22 balance in the account to the county and close the account of that county. The director of revenue  
23 shall notify each county of each instance of any amount refunded or any check redeemed from  
24 receipts due the county.

25 6. The tax authorized by this section may be imposed, in accordance with this section, by a  
26 county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

27 7. Any county imposing a sales tax pursuant to the provisions of this section may contract  
28 with the authority of any other county or with any city or political subdivision for the financing,  
29 acquisition, operation, construction, maintenance, or utilization of any recreation facility or project  
30 or program funded in whole or in part from revenues derived from the tax levied pursuant to the  
31 provisions of this section.

32 8. The sales tax imposed pursuant to the provisions of this section shall expire twenty-five  
33 years from the effective date thereof unless an extension of the tax is submitted to and approved by  
34 the voters in each county in the manner provided in this section. Each extension of the sales tax  
35 shall be for a period of ten years.

36 9. The governing body of each of the counties imposing a sales tax under the provisions of  
37 this section may cooperate with the governing body of any county or other political subdivision of  
38 this state in carrying out the provisions of this section, and may establish and conduct jointly a  
39 system of public recreation. The respective governing bodies administering programs jointly may  
40 provide by agreement among themselves for all matters connected with the programs and determine  
41 what items of cost and expense shall be paid by each.

42 10. The provisions of this section shall not in any way repeal, affect or limit the powers  
43 granted to any county to establish, maintain and conduct parks and other recreational grounds for  
44 public recreation.

45 11. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
46 apply to the tax imposed under this section."; and

47  
48 Further amend said bill by amending the title, enacting clause, and intersectional references  
49 accordingly.