

HOUSE AMENDMENT NO. \_\_\_\_  
TO  
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Offered By

AMEND House Amendment No. \_\_\_\_ to House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 724, Page 1, Line 2, by inserting after the number "724," the following:

"Page 7, Section 64.231, Line 25, by inserting after all of said section and line the following:

"67.782. 1. Pursuant to this section:

(1) Any county ~~[of the third class having a population of]~~ with more than ~~[ten thousand and less than fifteen thousand and]~~ nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than one thousand but fewer than one thousand five hundred inhabitants; or

(2) Any county ~~[of the second class having a population of]~~ with more than ~~[fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties making up the same judicial circuit,]~~ eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than thirteen thousand but fewer than seventeen thousand inhabitants

may ~~[jointly]~~ impose a sales tax ~~[throughout each of their respective counties]~~ for public recreational purposes including the financing, acquisition, construction, operation, and maintenance of recreational projects and programs, but the sales taxes authorized by this section shall not become effective unless the governing body of ~~[each]~~ such county submits to the voters ~~[of their respective counties]~~ a proposal to authorize ~~[the counties to impose]~~ the sales tax.

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

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

☐ YES

☐ NO

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

1 If a ~~[separate]~~ majority of the votes cast on the proposal by the qualified voters voting thereon ~~[in~~  
 2 ~~each county]~~ are in favor of the proposal, ~~[then]~~ the tax shall be in effect ~~[in both counties]~~. If a  
 3 majority of the votes cast by the qualified voters voting thereon ~~[in either county]~~ are opposed to the  
 4 proposal, ~~[then]~~ the governing body of ~~[neither]~~ the county shall not have power to impose the sales  
 5 tax ~~[authorized by this section]~~ unless or until the ~~[governing body of the county that has not~~  
 6 ~~approved the tax shall]~~ proposal is again ~~[have]~~ submitted ~~[another proposal to authorize the~~  
 7 ~~governing body to impose the tax,]~~ and the proposal is approved by a majority of the qualified  
 8 voters voting thereon in that county.

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

13           4. All sales taxes collected by the director of revenue under this section on behalf of any  
 14 county, less one percent for the cost of collection, which shall be deposited in the state's general  
 15 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be  
 16 deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the  
 17 "County Recreation Sales Tax Trust Fund". The moneys in the county recreation sales tax trust fund  
 18 shall not be deemed to be state funds and shall not be commingled with any funds of the state. The  
 19 director of revenue shall keep accurate records of the amount of money in the trust fund which was  
 20 collected in each county imposing a sales tax under this section, and the records shall be open to the  
 21 inspection of officers of each county and the general public. Not later than the tenth day of each  
 22 month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
 23 preceding month by distributing to the county treasurer, or such other officer as may be designated  
 24 by the county ordinance or order, of each county imposing the tax authorized by this section, the  
 25 sum, as certified by the director of revenue, due the county.

26           5. The director of revenue may authorize the state treasurer to make refunds from the  
 27 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
 28 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each  
 29 county shall notify the director of revenue at least ninety days prior to the effective date of the  
 30 expiration of the sales tax authorized by this section and the director of revenue may order retention  
 31 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of  
 32 such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks  
 33 and drafts deposited to the credit of such accounts. After one year has elapsed after the date of  
 34 expiration of the tax authorized by this section in such county, the director of revenue shall remit the  
 35 balance in the account to the county and close the account of that county. The director of revenue  
 36 shall notify each county of each instance of any amount refunded or any check redeemed from  
 37 receipts due the county.

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

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

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

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

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

19          11. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
20 apply to the tax imposed under this section.

21          67.783. 1. There is hereby created within ~~[any county of the third class having a population~~  
22 ~~of more than ten thousand and less than fifteen thousand and any county of the second class having~~  
23 ~~a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third~~  
24 ~~class county, both counties making up the same judicial circuit,]~~ the counties described under  
25 subsection 1 of section 67.782 a joint county recreational lake authority, which shall be a body  
26 corporate and politic and a political subdivision of this state.

27          2. Subject to the limitations in section 67.788, the authority may exercise its powers over the  
28 reservoir area encompassing any recreational lake and within five thousand feet of the conservation  
29 storage level of any recreational lake constructed or to be constructed by the authority pursuant to  
30 sections 67.781 to 67.790.

31          3. It shall be the purpose of each authority to promote the general welfare, to promote  
32 recreation and to encourage private capital investment through the construction, operation, and  
33 maintenance of a recreational lake and related improvements to be located ~~[jointly in the second~~  
34 ~~class county and the third class county]~~ in the counties described under subsection 1 of section  
35 67.782.

36          4. The income of the authority and all property at any time owned by the authority shall be  
37 exempt from all taxation or any assessments whatsoever to the state or of any political subdivision,  
38 municipality or other governmental agency thereof.

39          5. No county in which an authority is organized shall be held liable in connection with the

1 construction, operation or maintenance of any project or program undertaken pursuant to sections  
 2 67.781 to 67.790, including any actions taken by the authority in connection with any project or  
 3 program undertaken pursuant to sections 67.781 to 67.790.

4 67.785. 1. The authority shall consist of nine members, appointed or elected as follows:

5 (1) Within thirty days after approval by the voters of the sales tax authorized in section  
 6 67.782, the county commission of ~~[the second class]~~ a county described under subdivision (2) of  
 7 subsection 1 of section 67.782 shall initially appoint six members to the authority, with the terms of  
 8 members staggered such that the term of two members [each expiring on December 31, 1992,  
 9 December 31, 1994, and December 31, 1996] expires on December thirty-first of each even-  
 10 numbered year. The county commission of ~~[the third class]~~ a county described under subdivision  
 11 (1) of subsection 1 of section 67.782 shall initially appoint three members to the authority, with the  
 12 terms of members staggered such that the term of one member [each expiring on December 31,  
 13 1992, December 31, 1994, and December 31, 1996] expires on December thirty-first of each even-  
 14 numbered year;

15 (2) As the term of each initial member expires, new members shall be elected from each  
 16 county. Each elected member shall serve a six-year term and until his or her successor is duly  
 17 elected and qualified.

18 2. A person, to be qualified to serve as a member, shall be a voter of the state for more than  
 19 five years prior to his or her election or appointment, shall be a resident in the county which he or  
 20 she will represent for more than five years and shall be over the age of twenty-five years. If any  
 21 member moves outside the county from which he or she was appointed or elected, his or her seat  
 22 shall be deemed vacant and a new member shall be appointed by the county commission of such  
 23 county to complete his or her unexpired term.

24 3. A person desiring to become a candidate for the authority shall pay the sum of five  
 25 dollars as a filing fee to the treasurer of the county in which he or she resides, and shall file with the  
 26 election authority a statement under oath that he or she possesses all of the qualifications set out in  
 27 sections 67.781 to 67.790 for a member of the authority. Thereafter, he or she shall have his or her  
 28 name placed on the ballot as a candidate.

29 4. If six or more persons from ~~[the second class]~~ a county described under subdivision (2) of  
 30 subsection 1 of section 67.782 file as candidates, a primary election shall be held in August, and the  
 31 four candidates who receive the most votes shall be candidates at the general election. If two or  
 32 more candidates receive an equal number of votes, and if that number of votes would otherwise  
 33 qualify each tied candidate for a position on the general election ballot, all such tied candidates shall  
 34 be included on the general election ballot. The two candidates from the ~~[second class]~~ county  
 35 receiving the most votes in the general election shall be declared the winners.

36 5. If four or more persons from ~~[the third class]~~ a county described under subdivision (1) of  
 37 subsection 1 of section 67.782 file as candidates, a primary election shall be held in August, and the  
 38 two candidates who receive the most votes shall be candidates at the general election. If two or  
 39 more candidates receive an equal number of votes, and if that number of votes would otherwise

1 qualify each tied candidate for a position on the general election ballot, all such tied candidates shall  
2 be included on the general election ballot. The candidate from the ~~[second-class]~~ county receiving  
3 the most votes in the general election shall be declared the winner."; and

4  
5 Further amend said bill,"; and

6  
7 Further amend said bill by amending the title, enacting clause, and intersectional references  
8 accordingly.

9  
10 THIS AMENDS 4303H05.16H.