

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Committee Substitute for Senate Bill No. 96, Page 1, Section A, Line 5, by inserting after all of said section and line the following:

"67.547. 1. In addition to the tax authorized by section 67.505, any county as defined in section 67.750 may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

2. The ballot of submission shall contain, but need not be limited to the following language:

Shall the county of _____ (county's name) impose a countywide sales tax of _____ (insert rate) percent for the purpose of _____ (insert purpose)?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax as herein authorized unless and until the governing body of the county submits another proposal to authorize the governing body of the county to impose the sales tax under the provisions of this section and such proposal is approved by a majority of the qualified voters voting thereon. A county shall not submit to the voters a proposed sales tax under this section for a period of two years from the date of an

Action Taken _____ Date _____

election in which the county previously submitted to the voters a proposed sales tax under this section, regardless of whether the initial proposed sales tax was approved or disapproved by the voters. The revenue collected from the sales tax authorized under this section shall only be used for the purpose approved by voters of the county.

3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525. In any city not within a county or any county described in subsection 5 of this section, no sales tax for the purpose of funding zoological activities and zoological facilities as those terms are defined in section 184.500 shall exceed a rate of one-eighth of one percent unless the sales tax was levied and collected before August 28, 2017. Beginning ~~[August 28, 2017]~~ November 1, 2022, no county shall submit to the voters any proposal that results in a combined rate of sales taxes adopted under this section in excess of one and one-half percent. All sales tax elections conducted during the November 8, 2022, general election shall be deemed in compliance with state law if the aggregate sales tax rate under this section is not in excess of one and one-half percent.

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

5. In any first class county having a charter form of government and having a population of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be distributed to the county and the remaining five-eighths shall be distributed to the cities, towns and villages and the unincorporated area of the county on the ratio that the population of each bears to the total population of the county. Three-eighths of the tax rate adopted by such a county shall be included in the calculation of the county's one and one-half percent combined tax rate ceiling provided in subsection 3 of this section. The population of each city, town or village and the unincorporated area of the county and the total population of the county shall be determined on the basis of the most recent federal decennial census. The provisions of this subsection shall not apply if the revenue collected is used to support zoological activities of the zoological subdistrict as defined under section 184.352.

6. Except as prohibited under section 184.353, residents of any county that does not adopt a sales tax under this section for the purpose of supporting zoological activities may be charged an admission fee for zoological facilities, programs, or events that are not part of the zoological subdistrict defined under subdivision (15) of section 184.352 as of August 28, 2017.

7. In any county of the second classification with more than nineteen thousand seven hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales tax authorized by this section shall be distributed so that an amount equal to three-fourths of the proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be

distributed equally among the incorporated cities, towns, and villages of the county. Upon request from any city, town, or village within the county, the county shall make available for inspection the distribution report provided to the county by the department of revenue. Any expenses incurred by the county in supplying such report to a city, town, or village shall be paid by such city, town, or village.

8. In any first class county having a charter form of government and having a population of nine hundred thousand or more, no tax shall be imposed pursuant to this section for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport or recreation, either upon, above or below the ground.

9. No county in this state, other than a county with a charter form of government and with more than nine hundred fifty thousand inhabitants and a city not within a county, shall impose a tax under this section 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 as created under section 184.350, or any zoological boards.

10. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

11. No revenue received from a tax for the purpose of funding zoological activities in any county shall be used for the benefit of any entity that has ever been named Grant's Farm or is located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri, or successor address, or to supplant any funding received from the metropolitan zoological park and museum district established under section 184.350.

67.582. 1. The governing body of any county, except a county of the first class with a charter form of government with a population of greater than four hundred thousand inhabitants, is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to ~~one-half of~~ one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of providing law enforcement services for such county. The tax authorized by this section shall be in addition to any and all other sales taxes

1 allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this
 2 section shall be effective unless the governing body of the county submits to the voters of the
 3 county, at a county or state general, primary or special election, a proposal to authorize the
 4 governing body of the county to impose a tax.

5 2. The ballot of submission shall contain, but need not be limited to, the following language:

6 (1) If the proposal submitted involves only authorization to impose the tax authorized by
 7 this section the ballot shall contain substantially the following:

Shall the county of _____ (county's name) impose a countywide sales
 tax of _____ (insert amount) for the purpose of providing law
 enforcement services for the county?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite
 "YES". If you are opposed to the question, place an "X" in the box
 opposite "NO"; or

8 (2) If the proposal submitted involves authorization to enter into agreements to form a
 9 regional jail district and obligates the county to make payments from the tax authorized by this
 10 section the ballot shall contain substantially the following:

Shall the county of _____ (county's name) be authorized to enter into
 agreements for the purpose of forming a regional jail district and
 obligating the county to impose a countywide sales tax of _____
 (insert amount) to fund _____ dollars of the costs to construct a
 regional jail and to fund the costs to operate a regional jail, with any
 funds in excess of that necessary to construct and operate such jail to
 be used for law enforcement purposes?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite
 "YES". If you are opposed to the question, place an "X" in the box
 opposite "NO".

11
 12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 13 the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or order
 14 and any amendments thereto shall be in effect on the first day of the second quarter immediately
 15 following the election approving the proposal. If the constitutionally required percentage of the
 16 voters voting thereon are in favor of the proposal submitted pursuant to subdivision (2) of this
 17 subsection, then the ordinance or order and any amendments thereto shall be in effect on the first
 18 day of the second quarter immediately following the election approving the proposal. If a proposal
 19 receives less than the required majority, then the governing body of the county shall have no power
 20 to impose the sales tax herein authorized unless and until the governing body of the county shall
 21 again have submitted another proposal to authorize the governing body of the county to impose the

1 sales tax authorized by this section and such proposal is approved by the required majority of the
2 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be
3 submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this
4 section.

5 3. All revenue received by a county from the tax authorized under the provisions of this
6 section shall be deposited in a special trust fund and shall be used solely for providing law
7 enforcement services for such county for so long as the tax shall remain in effect. Revenue placed
8 in the special trust fund may also be utilized for capital improvement projects for law enforcement
9 facilities and for the payment of any interest and principal on bonds issued for said capital
10 improvement projects.

11 4. Once the tax authorized by this section is abolished or is terminated by any means, all
12 funds remaining in the special trust fund shall be used solely for providing law enforcement services
13 for the county. Any funds in such special trust fund which are not needed for current expenditures
14 may be invested by the governing body in accordance with applicable laws relating to the
15 investment of other county funds.

16 5. All sales taxes collected by the director of revenue under this section on behalf of any
17 county, less one percent for cost of collection which shall be deposited in the state's general revenue
18 fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited
19 in a special trust fund, which is hereby created, to be known as the "County Law Enforcement Sales
20 Tax Trust Fund". The moneys in the county law enforcement sales tax trust fund shall not be
21 deemed to be state funds and shall not be commingled with any funds of the state. The director of
22 revenue shall keep accurate records of the amount of money in the trust and which was collected in
23 each county imposing a sales tax under this section, and the records shall be open to the inspection
24 of officers of the county and the public. Not later than the tenth day of each month the director of
25 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the
26 county which levied the tax; such funds shall be deposited with the county treasurer of each such
27 county, and all expenditures of funds arising from the county law enforcement sales tax trust fund
28 shall be by an appropriation act to be enacted by the governing body of each such county.

29 Expenditures may be made from the fund for any law enforcement functions authorized in the
30 ordinance or order adopted by the governing body submitting the law enforcement tax to the voters.

31 6. The director of revenue may authorize the state treasurer to make refunds from the
32 amounts in the trust fund and credited to any county for erroneous payments and overpayments
33 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
34 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety
35 days prior to the effective date of the repeal and the director of revenue may order retention in the
36 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
37 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
38 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
39 abolition of the tax in such county, the director of revenue shall remit the balance in the account to

1 the county and close the account of that county. The director of revenue shall notify each county of
2 each instance of any amount refunded or any check redeemed from receipts due the county.

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

5
6 Further amend said bill by amending the title, enacting clause, and intersectional references
7 accordingly.