

FIRST REGULAR SESSION

# HOUSE BILL NO. 872

## 102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SMITH (155).

1684H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal sections 67.547 and 67.582, RSMo, and to enact in lieu thereof two new sections relating to sales taxes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 67.547 and 67.582, RSMo, are repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 67.547 and 67.582, to read as follows:

67.547. 1. In addition to the tax authorized by section 67.505, any county as defined  
2 in section 67.750 may, by a majority vote of its governing body, impose an additional county  
3 sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to  
4 144.525. The tax authorized by this section shall be in addition to any and all other sales tax  
5 allowed by law; except that no ordinance or order imposing a sales tax under the provisions of  
6 this section shall be effective unless the governing body of the county submits to the voters of  
7 the county, at a county or state general, primary or special election, a proposal to authorize the  
8 governing body of the county to impose such tax.

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

11 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales  
12 tax of \_\_\_\_\_ (insert rate) percent for the purpose of \_\_\_\_\_ (insert  
13 purpose)?

14  YES  NO

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

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
20 favor of the proposal, then the ordinance or order and any amendments thereto shall be in  
21 effect. If a majority of the votes cast by the qualified voters voting are opposed to the  
22 proposal, then the governing body of the county shall have no power to impose the sales tax  
23 as herein authorized unless and until the governing body of the county submits another  
24 proposal to authorize the governing body of the county to impose the sales tax under the  
25 provisions of this section and such proposal is approved by a majority of the qualified voters  
26 voting thereon. A county shall not submit to the voters a proposed sales tax under this section  
27 for a period of two years from the date of an election in which the county previously  
28 submitted to the voters a proposed sales tax under this section, regardless of whether the  
29 initial proposed sales tax was approved or disapproved by the voters. The revenue collected  
30 from the sales tax authorized under this section shall only be used for the purpose approved  
31 by voters of the county.

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

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

48         5. In any first class county having a charter form of government and having a  
49 population of nine hundred thousand or more, the proceeds of the sales tax authorized by this  
50 section shall be distributed so that an amount equal to three-eighths of the proceeds of the tax  
51 shall be distributed to the county and the remaining five-eighths shall be distributed to the  
52 cities, towns and villages and the unincorporated area of the county on the ratio that the  
53 population of each bears to the total population of the county. Three-eighths of the tax rate  
54 adopted by such a county shall be included in the calculation of the county's one **and one-half**

55 percent combined tax rate ceiling provided in subsection 3 of this section. The population of  
56 each city, town or village and the unincorporated area of the county and the total population  
57 of the county shall be determined on the basis of the most recent federal decennial census.  
58 The provisions of this subsection shall not apply if the revenue collected is used to support  
59 zoological activities of the zoological subdistrict as defined under section 184.352.

60         6. Except as prohibited under section 184.353, residents of any county that does not  
61 adopt a sales tax under this section for the purpose of supporting zoological activities may be  
62 charged an admission fee for zoological facilities, programs, or events that are not part of the  
63 zoological subdistrict defined under subdivision (15) of section 184.352 as of August 28,  
64 2017.

65         7. In any county of the second classification with more than nineteen thousand seven  
66 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales  
67 tax authorized by this section shall be distributed so that an amount equal to three-fourths of  
68 the proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be  
69 distributed equally among the incorporated cities, towns, and villages of the county. Upon  
70 request from any city, town, or village within the county, the county shall make available for  
71 inspection the distribution report provided to the county by the department of revenue. Any  
72 expenses incurred by the county in supplying such report to a city, town, or village shall be  
73 paid by such city, town, or village.

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

80         9. No county in this state, other than a county with a charter form of government and  
81 with more than nine hundred fifty thousand inhabitants and a city not within a county, shall  
82 impose a tax under this section for the purpose of funding in whole or in part the construction,  
83 operation, or maintenance of any zoological activities, zoological facilities, zoological  
84 organizations, the metropolitan zoological park and museum district as created under section  
85 184.350, or any zoological boards.

86         10. The director of revenue may authorize the state treasurer to make refunds from  
87 the amounts in the trust fund and credited to any county for erroneous payments and  
88 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
89 such counties. If any county abolishes the tax, the county shall notify the director of revenue  
90 of the action at least ninety days prior to the effective date of the repeal and the director of  
91 revenue may order retention in the trust fund, for a period of one year, of two percent of the

92 amount collected after receipt of such notice to cover possible refunds or overpayment of the  
 93 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
 94 After one year has elapsed after the effective date of abolition of the tax in such county, the  
 95 director of revenue shall remit the balance in the account to the county and close the account  
 96 of that county. The director of revenue shall notify each county of each instance of any  
 97 amount refunded or any check redeemed from receipts due the county.

98 11. No revenue received from a tax for the purpose of funding zoological activities in  
 99 any county shall be used for the benefit of any entity that has ever been named Grant's Farm  
 100 or is located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri, or  
 101 successor address, or to supplant any funding received from the metropolitan zoological park  
 102 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  
 2 charter form of government with a population of greater than four hundred thousand  
 3 inhabitants, is hereby authorized to impose, by ordinance or order, a sales tax in the amount of  
 4 up to ~~[one-half of]~~ one percent on all retail sales made in such county which are subject to  
 5 taxation under the provisions of sections 144.010 to 144.525 for the purpose of providing law  
 6 enforcement services for such county. The tax authorized by this section shall be in addition  
 7 to any and all other sales taxes allowed by law, except that no ordinance or order imposing a  
 8 sales tax under the provisions of this section shall be effective unless the governing body of  
 9 the county submits to the voters of the county, at a county or state general, primary or special  
 10 election, a proposal to authorize the governing body of the county to impose a tax.

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

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

15 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales  
 16 tax of \_\_\_\_\_ (insert amount) for the purpose of providing law  
 17 enforcement services for the county?

18  Yes  No

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

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

25 Shall the county of \_\_\_\_\_ (county's name) be authorized to enter into  
 26 agreements for the purpose of forming a regional jail district and

27 obligating the county to impose a countywide sales tax of \_\_\_\_\_  
28 (insert amount) to fund \_\_\_\_\_ dollars of the costs to construct a  
29 regional jail and to fund the costs to operate a regional jail, with any  
30 funds in excess of that necessary to construct and operate such jail to be  
31 used for law enforcement purposes?

32  Yes  No

33 If you are in favor of the question, place an "X" in the box opposite  
34 "YES". If you are opposed to the question, place an "X" in the box  
35 opposite "NO".  
36

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
38 favor of the proposal submitted pursuant to subdivision (1) of this subsection, then the  
39 ordinance or order and any amendments thereto shall be in effect on the first day of the  
40 second quarter immediately following the election approving the proposal. If the  
41 constitutionally required percentage of the voters voting thereon are in favor of the  
42 proposal submitted pursuant to subdivision (2) of this subsection, then the ordinance or order  
43 and any amendments thereto shall be in effect on the first day of the second quarter  
44 immediately following the election approving the proposal. If a proposal receives less than  
45 the required majority, then the governing body of the county shall have no power to impose  
46 the sales tax herein authorized unless and until the governing body of the county shall again  
47 have submitted another proposal to authorize the governing body of the county to impose the  
48 sales tax authorized by this section and such proposal is approved by the required majority of  
49 the qualified voters voting thereon. However, in no event shall a proposal pursuant to this  
50 section be submitted to the voters sooner than twelve months from the date of the last  
51 proposal pursuant to this section.

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

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

63           5. All sales taxes collected by the director of revenue under this section on behalf of  
64 any county, less one percent for cost of collection which shall be deposited in the state's  
65 general revenue fund after payment of premiums for surety bonds as provided in section  
66 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the  
67 "County Law Enforcement Sales Tax Trust Fund". The moneys in the county law  
68 enforcement sales tax trust fund shall not be deemed to be state funds and shall not be  
69 commingled with any funds of the state. The director of revenue shall keep accurate records  
70 of the amount of money in the trust and which was collected in each county imposing a sales  
71 tax under this section, and the records shall be open to the inspection of officers of the county  
72 and the public. Not later than the tenth day of each month the director of revenue shall  
73 distribute all moneys deposited in the trust fund during the preceding month to the county  
74 which levied the tax; such funds shall be deposited with the county treasurer of each such  
75 county, and all expenditures of funds arising from the county law enforcement sales tax trust  
76 fund shall be by an appropriation act to be enacted by the governing body of each such  
77 county. Expenditures may be made from the fund for any law enforcement functions  
78 authorized in the ordinance or order adopted by the governing body submitting the law  
79 enforcement tax to the voters.

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

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

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