

SECOND REGULAR SESSION

HOUSE BILL NO. 1985

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE THOMPSON.

3345H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 94.900, RSMo, and to enact in lieu thereof one new section relating to public safety sales taxes, with an emergency clause.

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

Section A. Section 94.900, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.900, to read as follows:

94.900. 1. (1) The governing body of the following cities may impose a tax as provided in this section:

(a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants;

(b) Any city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants;

(c) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants;

(d) Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants;

(e) Any home rule city with more than seventy-three thousand but fewer than seventy-five thousand inhabitants;

(f) Any city of the fourth classification with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants;

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.

17 (g) Any city of the fourth classification with more than seven thousand but fewer than
18 eight thousand inhabitants;

19 (h) Any city of the fourth classification with more than four thousand but fewer than
20 four thousand five hundred inhabitants and located in any county of the first classification
21 with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants;

22 (i) Any city of the third classification with more than thirteen thousand but fewer than
23 fifteen thousand inhabitants and located in any county of the third classification without a
24 township form of government and with more than thirty-three thousand but fewer than thirty-
25 seven thousand inhabitants;

26 (j) Any city of the fourth classification with more than three thousand but fewer than
27 three thousand three hundred inhabitants and located in any county of the third classification
28 without a township form of government and with more than eighteen thousand but fewer than
29 twenty thousand inhabitants and that is not the county seat of such county;

30 (k) Any city with more than ten thousand but fewer than eleven thousand inhabitants
31 and partially located in a county with more than two hundred thirty thousand but fewer than
32 two hundred sixty thousand inhabitants;

33 (l) Any city with more than four thousand nine hundred but fewer than five thousand
34 six hundred inhabitants and located in a county with more than thirty thousand but fewer than
35 thirty-five thousand inhabitants; [☞]

36 (m) Any city with more than twelve thousand five hundred but fewer than fourteen
37 thousand inhabitants and that is the county seat of a county with more than twenty-two
38 thousand but fewer than twenty-five thousand inhabitants; or

39 **(n) Any city with more than five thousand six hundred but fewer than six**
40 **thousand three hundred inhabitants and that is the county seat of a county with more**
41 **than twenty-two thousand but fewer than twenty-five thousand inhabitants.**

42 (2) The governing body of any city listed in subdivision (1) of this subsection is
43 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half
44 of one percent on all retail sales made in such city which are subject to taxation under the
45 provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for
46 such city, which shall be limited to expenditures on equipment, salaries and benefits, and
47 facilities for police, fire and emergency medical providers. The tax authorized by this section
48 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
49 order imposing a sales tax pursuant to the provisions of this section shall be effective unless
50 the governing body of the city submits to the voters of the city, at a county or state general,
51 primary or special election, a proposal to authorize the governing body of the city to impose a
52 tax.

90 transferred and placed to the credit of the general revenue fund. The director of the
91 department of revenue shall keep accurate records of the amount of money in the trust and
92 which was collected in each city imposing a sales tax pursuant to this section, and the records
93 shall be open to the inspection of officers of the city and the public. Not later than the tenth
94 day of each month the director of the department of revenue shall distribute all moneys
95 deposited in the trust fund during the preceding month to the city which levied the tax; such
96 funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
97 arising from the trust fund shall be by an appropriation act to be enacted by the governing
98 body of each such city. Expenditures may be made from the fund for any functions
99 authorized in the ordinance or order adopted by the governing body submitting the tax to the
100 voters.

101 6. The director of the department of revenue may make refunds from the amounts in
102 the trust fund and credited to any city for erroneous payments and overpayments made, and
103 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city
104 abolishes the tax, the city shall notify the director of the department of revenue of the action at
105 least ninety days prior to the effective date of the repeal and the director of the department of
106 revenue may order retention in the trust fund, for a period of one year, of two percent of the
107 amount collected after receipt of such notice to cover possible refunds or overpayment of the
108 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
109 After one year has elapsed after the effective date of abolition of the tax in such city, the
110 director of the department of revenue shall remit the balance in the account to the city and
111 close the account of that city. The director of the department of revenue shall notify each city
112 of each instance of any amount refunded or any check redeemed from receipts due the city.

113 7. Except as modified in this section, all provisions of sections 32.085 and 32.087
114 shall apply to the tax imposed pursuant to this section.

115 8. If any city in subsection 1 of this section enacts the tax authorized in this section,
116 the city shall budget an amount to public safety that is no less than the amount budgeted in the
117 year immediately preceding the enactment of the tax. The revenue from the tax shall
118 supplement and not replace amounts budgeted by the city.

Section B. Because immediate action is necessary to provide funding for public
2 safety, section A of this act is deemed necessary for the immediate preservation of the public
3 health, welfare, peace, and safety and is hereby declared to be an emergency act within the
4 meaning of the constitution, and section A of this act shall be in full force and effect upon its
5 passage and approval.

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