

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 71, Page 4, Section 57.530, Line 7, 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 election in which the county previously submitted to the voters a proposed sales tax under this

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1 section, regardless of whether the initial proposed sales tax was approved or disapproved by the
2 voters. The revenue collected from the sales tax authorized under this section shall only be used for
3 the purpose approved by voters of the county.

4 3. (1) The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of
5 one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at
6 retail of all tangible personal property or taxable services at retail within any county adopting such
7 tax if such property and services are subject to taxation by the state of Missouri under the provisions
8 of sections 144.010 to 144.525. In any city not within a county or any county described in
9 subsection 5 of this section, no sales tax for the purpose of funding zoological activities and
10 zoological facilities as those terms are defined in section 184.500 shall exceed a rate of one-eighth
11 of one percent unless the sales tax was levied and collected before August 28, 2017. Beginning
12 August 28, 2017, no county shall submit to the voters any proposal that results in a combined rate of
13 sales taxes adopted under this section in excess of one percent.

14 (2) Notwithstanding the provisions of subdivision (1) of this subsection to the contrary,
15 beginning August 28, 2025, a county with more than eight thousand but fewer than eight thousand
16 nine hundred inhabitants and with a county seat with more than seven hundred thirty but fewer than
17 eight hundred inhabitants may impose a sales tax that results in a combined rate of sales tax adopted
18 pursuant to this section in excess of one percent, but not in excess of one and one-half percent,
19 provided that any such sales tax shall be for the purpose of providing law enforcement services. All
20 sales tax elections conducted during the November 8, 2022, general election shall be deemed in
21 compliance with this subdivision, provided that the total combined sales tax rate adopted pursuant to
22 this section does not exceed one and one-half percent.

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

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

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

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

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

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

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

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

38
39 Further amend said bill by amending the title, enacting clause, and intersectional references
40 accordingly.