

FIRST REGULAR SESSION

HOUSE BILL NO. 727

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DIEHL.

1916H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to county sales taxes for the operations of hospital services.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.597, to read as follows:

67.597. 1. The governing body of a county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than four thousand two hundred ten but fewer than six thousand inhabitants may adopt an order or ordinance imposing a sales tax on all retail sales made within the county that are subject to sales tax under chapter 144. The rate of such tax shall not exceed one percent.

2. Such tax shall not become effective unless the governing body of the county submits to the voters of the county, on any date available for elections for the county, a proposal to authorize the governing body of the county to impose such tax. Such tax shall be in addition to all other taxes imposed by law. Such tax shall be stated separately from all other charges and taxes. The proceeds of such tax shall be used by the county solely for the support of the operations of hospital services in such county.

3. The ballot of submission for such tax shall be in substantially the following form: "Shall _____ (insert the county name) impose a sales tax at a rate of _____ (insert percentage) percent for the support of the operations of hospital services?".

4. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, such tax shall become effective on the first day of

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 the second calendar quarter following the calendar quarter in which the election was
19 held. If a majority of the votes cast on the question by the qualified voters voting
20 thereon are opposed to the question, such tax shall not become effective unless and until
21 the question is resubmitted under this section to the qualified voters of the county and
22 such question is approved by a majority of the qualified voters of the county voting on
23 the question.

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

26 6. All moneys collected under this section by the director of the department of
27 revenue on behalf of such county shall be deposited in a special trust fund, which is
28 hereby created and shall be known as the "County Hospital Operations Sales Tax
29 Fund", except that the director may deposit up to one percent for the cost of collection
30 in the state's general revenue fund. Moneys in the fund shall be used solely for the
31 designated purposes. Moneys in the fund shall not be deemed to be state moneys and
32 shall not be commingled with any moneys of the state. The director may make refunds
33 from the amounts in the fund and credited to the county for erroneous payments and
34 overpayments made and may redeem dishonored checks and drafts deposited to the
35 credit of such county. Any moneys in the special fund that are not needed for current
36 expenditures shall be invested in the same manner as other moneys are invested. Any
37 interest and moneys earned on such investments shall be credited to the fund.

38 7. The governing body of a county that has adopted such tax may submit the
39 question of repeal of the tax to the voters on any date available for elections for the
40 county. If a majority of the votes cast on the question by the qualified voters voting
41 thereon are in favor of the repeal, the repeal shall become effective on December thirty-
42 first of the calendar year in which such repeal was approved. If a majority of the votes
43 cast on the question by the qualified voters voting thereon are opposed to the repeal,
44 such tax shall remain effective until the question is resubmitted under this section to the
45 qualified voters and the repeal is approved by a majority of the qualified voters voting
46 on the question.

47 8. Whenever the governing body of a county that has adopted such tax receives a
48 petition, signed by a number of registered voters of the county equal to at least ten
49 percent of the number of registered voters of the county voting in the last gubernatorial
50 election, calling for an election to repeal such tax, the governing body shall submit to the
51 voters a proposal to repeal the tax. If a majority of the votes cast on the question by the
52 qualified voters voting thereon are in favor of the repeal, the repeal shall become
53 effective on December thirty-first of the calendar year in which such repeal was
54 approved. If a majority of the votes cast on the question by the qualified voters voting

55 thereon are opposed to the repeal, such tax shall remain effective until the question is
56 resubmitted under this section to the qualified voters and the repeal is approved by a
57 majority of the qualified voters voting on the question.

58 9. If such tax is repealed or terminated by any means, all moneys remaining in
59 the special trust fund shall continue to be used solely for the designated purposes. The
60 county shall notify the director of the department of revenue of the repeal or
61 termination at least ninety days before the effective date of the repeal or termination.
62 The director may order retention in the trust fund, for a period of one year, of two
63 percent of the amount collected after receipt of such notice to cover possible refunds or
64 overpayments of the tax and to redeem dishonored checks and drafts deposited to the
65 credit of such account. After one year has elapsed after the effective date of the repeal
66 or termination, the director shall remit the balance in the account to the county and
67 close the account of that county. The director shall notify such county of each instance
68 of any amount refunded or any check redeemed from receipts due the county.

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