

SECOND REGULAR SESSION

# HOUSE BILL NO. 1621

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SASSMANN.

4928H.011

JOSEPH ENGLER, Chief Clerk

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### AN ACT

To repeal section 182.802, RSMo, and to enact in lieu thereof one new section relating to public library district sales taxes.

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

Section A. Section 182.802, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 182.802, to read as follows:

182.802. 1. (1) Any public library district located in any of the following counties may impose a tax as provided in this section:

(a) At least partially within any county of the third classification without a township form of government and with more than forty thousand eight hundred but fewer than forty thousand nine hundred inhabitants;

(b) Any county of the third classification without a township form of government and with more than thirteen thousand five hundred but fewer than thirteen thousand six hundred inhabitants;

(c) Any county of the third classification without a township form of government and with more than thirteen thousand two hundred but fewer than thirteen thousand three hundred inhabitants;

(d) Any county of the third classification with a township form of government and with more than twenty-nine thousand seven hundred but fewer than twenty-nine thousand eight hundred inhabitants;

(e) Any county of the second classification with more than nineteen thousand seven hundred but fewer than nineteen thousand eight hundred 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 (f) Any county of the third classification with a township form of government and  
18 with more than thirty-three thousand one hundred but fewer than thirty-three thousand two  
19 hundred inhabitants;

20 (g) Any county of the third classification without a township form of government and  
21 with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city  
22 of the third classification with more than six thousand but fewer than seven thousand  
23 inhabitants as the county seat;

24 (h) Any county of the fourth classification with more than twenty thousand but fewer  
25 than thirty thousand inhabitants; ~~or~~

26 (i) Any county of the third classification with more than thirteen thousand nine  
27 hundred but fewer than fourteen thousand inhabitants;

28 **(j) Any county with more than four hundred thousand but fewer than five**  
29 **hundred thousand inhabitants;**

30 **(k) Any county with more than two hundred thousand but fewer than two**  
31 **hundred thirty thousand inhabitants;**

32 **(l) Any county with more than one hundred thousand but fewer than one**  
33 **hundred twenty thousand inhabitants and with a county seat with more than twelve**  
34 **thousand but fewer than fourteen thousand inhabitants;**

35 **(m) Any county with more than one hundred thousand but fewer than one**  
36 **hundred twenty thousand inhabitants and with a county seat with more than nine**  
37 **thousand but fewer than eleven thousand inhabitants;**

38 **(n) Any county with more than eighty thousand but fewer than one hundred**  
39 **thousand inhabitants and with a county seat with more than seventy thousand but fewer**  
40 **than eighty thousand inhabitants;**

41 **(o) Any county with more than eighty thousand but fewer than one hundred**  
42 **thousand inhabitants and with a county seat with more than twenty thousand but fewer**  
43 **than twenty-five thousand inhabitants;**

44 **(p) Any county with more than two hundred sixty thousand but fewer than three**  
45 **hundred thousand inhabitants;**

46 **(q) Any county with more than one hundred twenty thousand but fewer than one**  
47 **hundred fifty thousand inhabitants;**

48 **(r) Any county with more than eighty thousand but fewer than one hundred**  
49 **thousand inhabitants and with a county seat with more than thirteen thousand but**  
50 **fewer than seventeen thousand inhabitants;**

51 **(s) Any county with more than seventy thousand but fewer than eighty thousand**  
52 **inhabitants;**

53           (t) Any county with more than fifty thousand but fewer than sixty thousand  
54 inhabitants and with a county seat with more than ten thousand but fewer than twelve  
55 thousand six hundred inhabitants;

56           (u) Any county with more than eight thousand nine hundred but fewer than nine  
57 thousand nine hundred inhabitants and with a county seat with more than five thousand  
58 but fewer than six thousand inhabitants;

59           (v) Any county with more than fourteen thousand but fewer than fifteen  
60 thousand seven hundred inhabitants and with a county seat with more than eight  
61 thousand but fewer than ten thousand inhabitants;

62           (w) Any county with more than thirty-five thousand but fewer than forty  
63 thousand inhabitants and with a county seat with more than eight thousand but fewer  
64 than ten thousand inhabitants;

65           (x) Any county with more than fourteen thousand but fewer than fifteen  
66 thousand seven hundred inhabitants and with a county seat with more than two  
67 thousand but fewer than three thousand inhabitants;

68           (y) Any county with more than twenty-two thousand but fewer than twenty-five  
69 thousand inhabitants and with a county seat with more than one thousand four hundred  
70 but fewer than one thousand nine hundred inhabitants;

71           (z) Any county with more than eight thousand nine hundred but fewer than nine  
72 thousand nine hundred inhabitants and with a county seat with more than one thousand  
73 but fewer than two thousand inhabitants;

74           (aa) Any county with more than twelve thousand five hundred but fewer than  
75 fourteen thousand inhabitants and with a county seat with more than four thousand but  
76 fewer than five thousand inhabitants;

77           (bb) Any county with more than eight thousand but fewer than eight thousand  
78 nine hundred inhabitants and with a county seat with more than three hundred but  
79 fewer than six hundred inhabitants;

80           (cc) Any county with more than twenty-two thousand but fewer than twenty-five  
81 thousand inhabitants and with a county seat with more than one hundred but fewer  
82 than five hundred inhabitants;

83           (dd) Any county with more than thirty-five thousand but fewer than forty  
84 thousand inhabitants and with a county seat with more than five thousand but fewer  
85 than eight thousand inhabitants;

86           (ee) Any county with more than thirty-five thousand but fewer than forty  
87 thousand inhabitants and with a county seat with more than ten thousand but fewer  
88 than fourteen thousand inhabitants;

89           (ff) Any county with more than nineteen thousand but fewer than twenty-two  
90 thousand inhabitants and with a county seat with more than one thousand but fewer  
91 than two thousand two hundred twenty inhabitants;

92           (gg) Any county with more than fifteen thousand seven hundred but fewer than  
93 seventeen thousand six hundred inhabitants and with a county seat with more than  
94 seven thousand but fewer than nine thousand inhabitants;

95           (hh) Any county with more than twenty-two thousand but fewer than twenty-  
96 five thousand inhabitants and with a county seat with more than nine hundred but  
97 fewer than one thousand four hundred inhabitants;

98           (ii) Any county with more than eight thousand but fewer than eight thousand  
99 nine hundred inhabitants and with a county seat with more than eight hundred but  
100 fewer than one thousand three hundred inhabitants;

101           (jj) Any county with more than twenty-two thousand but fewer than twenty-five  
102 thousand inhabitants and with a county seat with more than nine thousand but fewer  
103 than twelve thousand five hundred inhabitants;

104           (kk) Any county with more than thirty thousand but fewer than thirty-five  
105 thousand inhabitants and with a county seat with more than two thousand but fewer  
106 than three thousand eight hundred inhabitants;

107           (ll) Any county with more than thirty-five thousand but fewer than forty  
108 thousand inhabitants and with a county seat with more than two thousand but fewer  
109 than five thousand inhabitants;

110           (mm) Any county with more than fifty thousand but fewer than sixty thousand  
111 inhabitants and with a county seat with more than four thousand but fewer than seven  
112 thousand inhabitants;

113           (nn) Any county with more than forty thousand but fewer than fifty thousand  
114 inhabitants and with a county seat with more than eighteen thousand but fewer than  
115 twenty-one thousand inhabitants;

116           (oo) Any county with more than seventeen thousand six hundred but fewer than  
117 nineteen thousand inhabitants and with a county seat with more than four thousand but  
118 fewer than five thousand fifty inhabitants;

119           (pp) Any county with more than nineteen thousand but fewer than twenty-two  
120 thousand inhabitants and with a county seat with more than two thousand five hundred  
121 but fewer than four thousand inhabitants;

122           (qq) Any county with more than seventeen thousand six hundred but fewer than  
123 nineteen thousand inhabitants and with a county seat with more than eight thousand  
124 but fewer than ten thousand inhabitants;

(rr) Any county with more than thirty-five thousand but fewer than forty thousand inhabitants and with a county seat with more than five hundred but fewer than two thousand inhabitants;

(ss) Any county with more than nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than six hundred but fewer than one thousand inhabitants;

(tt) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than two thousand five hundred but fewer than six thousand inhabitants;

(uu) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than fourteen thousand but fewer than twenty thousand inhabitants;

(vv) Any county with more than fourteen thousand but fewer than fifteen thousand seven hundred inhabitants and with a county seat with more than four thousand five hundred fifty but fewer than four thousand nine hundred inhabitants;

(ww) Any county with more than fifty thousand but fewer than sixty thousand inhabitants and with a county seat with more than seventeen thousand but fewer than twenty-one thousand inhabitants; or

(xx) Any county with more than forty thousand but fewer than fifty thousand inhabitants and with a county seat with more than twenty-one thousand but fewer than thirty-one thousand inhabitants; or

(yy) Any county with more than thirty thousand but fewer than thirty-five thousand inhabitants and with a county seat with more than three thousand eight hundred but fewer than six thousand inhabitants.

(2) (a) Any public library district listed in subdivision (1) of this subsection may, by a majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the operation and maintenance of public libraries within the boundaries of such library district. **If the board of directors approves submitting a sales tax to the voters of the library district, the governing body of the county shall comply.**

(b) The tax authorized by this subsection shall be in addition to all other taxes allowed by law. No tax under this subsection shall become effective unless the board of directors submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax, and such tax shall become effective only after the majority of the voters voting on such tax approve such tax.

2. In the event the district seeks to impose a sales tax under this subsection, the question shall be submitted in substantially the following form:

162 Shall a \_\_\_\_\_ cent sales tax be levied on all retail sales within the  
163 district for the purpose of providing funding for \_\_\_\_\_ library  
164 district?

165 ☐ YES ☐ NO

166

167 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
168 favor of the proposal, then the tax shall become effective. If a majority of the votes cast by  
169 the qualified voters voting are opposed to the proposal, then the board of directors shall have  
170 no power to impose the tax unless and until another proposal to authorize the tax is submitted  
171 to the voters of the district and such proposal is approved by a majority of the qualified voters  
172 voting thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved  
173 under this subsection.

3. As used in this section, "qualified voters" or "voters" means any individuals residing within the district who are eligible to be registered voters and who have registered to vote under chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed district, all of the owners of real property located within the proposed district who have unanimously petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax authorized in this section. If the owner of the property within the proposed district is a political subdivision or corporation of the state, the governing body of such political subdivision or corporation shall be considered the owner for purposes of this section.

183           4. For purposes of this section the term "public library district" shall mean any city  
184 library district, county library district, city-county library district, municipal library district,  
185 consolidated library district, or urban library district.

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