

SECOND REGULAR SESSION

# HOUSE BILL NO. 2140

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JORDAN.

5066H.02I

JOSEPH ENGLER, Chief Clerk

### AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for county purposes.

*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 67.599, to read as follows:

**67.599. 1. The governing body of a county with more than nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than one thousand but fewer than one thousand five hundred 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 may be imposed in increments of one-eighth of one percent but 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 purpose of providing funding for county facilities including, but not limited to, the operation and maintenance of county facilities.**

**3. (1) The ballot of submission for such tax shall contain, but need not be limited to, the following language: "Shall \_\_\_\_\_ (insert the county name) impose a sales tax at a rate of \_\_\_\_\_ (insert percentage) percent for the purpose of providing funding for county facilities?".**

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           (2) If a majority of the votes cast on the question by the qualified voters voting  
19 thereon are in favor of the question, such tax shall become effective on the first day of  
20 the second calendar quarter immediately following notification to the state department  
21 of revenue. If a majority of the votes cast on the question by the qualified voters voting  
22 thereon are opposed to the question, such tax shall not become effective unless and until  
23 the question is resubmitted under this section to the qualified voters of the county and  
24 such question is approved by a majority of the qualified voters of the county voting on  
25 the question.

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

28           5. (1) All moneys collected under this section by the director of the department  
29 of revenue on behalf of such county, less one percent for cost of collection, which shall be  
30 deposited in the state's general revenue fund after payment of premiums for surety  
31 bonds as provided in section 32.087, shall be deposited in a special trust fund, which is  
32 hereby created and shall be known as the "County Facilities Sales Tax Fund". Moneys  
33 in the fund shall not be deemed to be state moneys and shall not be commingled with  
34 any moneys of the state. The director may make refunds from the amounts in the fund  
35 and credited to the county for erroneous payments and overpayments made and may  
36 redeem dishonored checks and drafts deposited to the credit of such county.

37           (2) Any moneys in the special fund that are not needed for current expenditures  
38 shall be invested in the same manner as other moneys are invested. Any interest and  
39 moneys earned on such investments shall be credited to the fund.

40           (3) Not later than the tenth day of each month the director of revenue shall  
41 distribute all moneys deposited in the trust fund during the preceding month to the  
42 district which levied the tax. Moneys in the fund shall be used solely for the designated  
43 purposes.

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

53           7. If such tax is repealed or terminated by any means, all moneys remaining in  
54 the special trust fund shall continue to be used solely for the designated purposes. The

55 county shall notify the director of the state department of revenue of the repeal or  
56 termination at least ninety days before the effective date of the repeal or termination.  
57 The director may order retention in the trust fund, for a period of one year, of two  
58 percent of the amount collected after receipt of such notice to cover possible refunds or  
59 overpayments of the tax and to redeem dishonored checks and drafts deposited to the  
60 credit of such account. After one year has elapsed after the effective date of the repeal  
61 or termination, the director shall remit the balance in the account to the county and  
62 close the account of that county. The director shall notify such county of each instance  
63 of any amount refunded or any check redeemed from receipts due the county.

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