

SECOND REGULAR SESSION

HOUSE BILL NO. 2870

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JONES (12).

6258H.01I

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to county sales taxes.

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
2 known as section 67.598, to read as follows:

67.598. 1. This section shall be known and may be cited as the "County Sales
2 Tax Sunset Act".

3 2. As used in this section, the following terms mean:

4 (1) "County", each county in this state and any city not within a county;

5 (2) "Existing county sales tax", a sales tax:

6 (a) Adopted in a county for the purposes of providing revenue for such county;

7 (b) Enacted before the effective date of this section; and

8 (c) Renewed or extended after the effective date of this section;

9 (3) "New county sales tax", a sales tax adopted:

10 (a) In a county for the purposes of providing revenue for such county; and
11 (b) After the effective date of this section.

12 3. (1) Notwithstanding any other provision of law to the contrary, each existing
13 county sales tax shall expire within ten years of the renewal or extension of such tax
14 except as otherwise provided in subdivision (3) of this subsection. Each order,
15 ordinance, or resolution adopting such tax shall be amended to include an expiration
16 date of the tax as provided in this section. The ballot question submitted for the renewal
17 or extension of such tax shall state the length in years of such renewal or extension.

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) Notwithstanding any other provision of law to the contrary, each new county**
19 **sales tax shall expire within ten years of the adoption of such tax except as otherwise**
20 **provided in subdivision (3) of this subsection. Each order, ordinance, or resolution**
21 **adopting such tax shall include an expiration date of the tax as provided in this section.**
22 **The ballot question submitted for the adoption of such tax shall state the length in years**
23 **of such tax.**

24 **(3) For an existing county sales tax or a new county sales tax enacted or adopted**
25 **solely for providing moneys for a jail construction project, the expiration date shall be**
26 **the first of the following occurrences:**

27 **(a) The expiration of twenty years after the renewal or extension of the existing**
28 **county sales tax or the adoption of the new county sales tax; or**

29 **(b) All bonds issued for the jail construction project are fully redeemed or paid**
30 **off.**

31 **4. A county sales tax order, ordinance, resolution, or ballot question that does**
32 **not comply with subsection 3 of this section shall be deemed invalid.**

33 **5. (1) The state department of revenue shall enforce compliance with this section**
34 **and provide guidance to counties on implementation.**

35 **(2) The state department of revenue may promulgate all necessary rules and**
36 **regulations for the administration of this section. Any rule or portion of a rule, as that**
37 **term is defined in section 536.010, that is created under the authority delegated in this**
38 **section shall become effective only if it complies with and is subject to all of the**
39 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**
40 **536 are nonseverable and if any of the powers vested with the general assembly**
41 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
42 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
43 **and any rule proposed or adopted after the effective date of this section shall be invalid**
44 **and void.**

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