

HOUSE BILL NO. 3143

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PARKER.

6527H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to county senior services 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 known as section 67.998, to read as follows:

67.998. 1. The governing body of any county may impose, by order or ordinance, a sales tax on all retail sales made within the county that are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding senior services by the county. Revenue collected under this section, except for one percent for the cost of collection, shall be used solely to fund any service or activity deemed necessary by the senior service tax commission established in this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall _____ (insert the name of the county) impose a sales tax at a rate of _____ (insert rate of percent) percent, with the revenue

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 from the tax to be used solely to fund senior services provided by
18 the county?

19 YES NO

20 If you are in favor of the question, place an "X" in the box opposite
21 "YES". If you are opposed to the question, place an "X" in the
22 box opposite "NO".

23

24 If a majority of the votes cast on the question by the qualified voters voting thereon are
25 in favor of the question, the tax shall become effective on the first day of the second
26 calendar quarter immediately following the approval of the tax or notification to the
27 department of revenue if such tax will be administered by the department of revenue. If
28 a majority of the votes cast on the question by the qualified voters voting thereon are
29 opposed to the question, the tax shall not become effective unless and until the question
30 is resubmitted under this section to the qualified voters and such question is approved
31 by a majority of the qualified voters voting on the question.

32 3. On or after the effective date of any tax authorized under this section, the
33 county that imposed the tax shall enter into an agreement with the director of the
34 department of revenue for the purpose of collecting the tax authorized in this section.
35 On or after the effective date of the tax, the director of revenue shall be responsible for
36 the administration, collection, enforcement, and operation of the tax and sections 32.085
37 and 32.087 shall apply. All revenue collected under this section by the director of the
38 department of revenue on behalf of any county, except for one percent for the cost of
39 collection, which shall be deposited in the state's general revenue fund, shall be
40 deposited in a special trust fund, which is hereby created and shall be known as the
41 "Senior Services Sales Tax Trust Fund", and shall be used solely for the designated
42 purposes. Moneys in the fund shall not be deemed to be state funds and shall not be
43 commingled with any funds of the state. The director may make refunds from the
44 amounts in the trust fund and credited to the county for erroneous payments and
45 overpayments made, and may redeem dishonored checks and drafts deposited to the
46 credit of such county. Any moneys in the special trust fund that are not needed for
47 current expenditures shall be invested in the same manner as other moneys are invested.
48 Any interest and moneys earned on such investments shall be credited to the fund.

49 4. In order to permit sellers required to collect and report the sales tax to collect
50 the amount required to be reported and remitted, but not to change the requirements of
51 reporting or remitting the tax or to serve as a levy of the tax, and in order to avoid
52 fractions of pennies, the governing body of the county may authorize the use of a

88 **If you are in favor of the question, place an "X" in the box opposite**
89 **"YES". If you are opposed to the question, place an "X" in the**
90 **box opposite "NO".**

91

92 **If a majority of the votes cast on the question by the qualified voters voting thereon are**
93 **in favor of repeal, that repeal shall become effective on December thirty-first of the**
94 **calendar year in which such repeal was approved. If a majority of the votes cast on the**
95 **question by the qualified voters voting thereon are opposed to the repeal, the sales tax**
96 **authorized in this section shall remain effective until the question is resubmitted under**
97 **this section to the qualified voters and the repeal is approved by a majority of the**
98 **qualified voters voting on the question.**

99 **7. Whenever the governing body of any county that has adopted the sales tax**
100 **authorized in this section receives a petition, signed by ten percent of the registered**
101 **voters of the county voting in the last gubernatorial election, calling for an election to**
102 **repeal the sales tax imposed under this section, the governing body shall submit to the**
103 **voters of the county a proposal to repeal the tax. If a majority of the votes cast on the**
104 **question by the qualified voters voting thereon are in favor of the repeal, the repeal shall**
105 **become effective on December thirty-first of the calendar year in which such repeal was**
106 **approved. If a majority of the votes cast on the question by the qualified voters voting**
107 **thereon are opposed to the repeal, the sales tax authorized in this section shall remain**
108 **effective until the question is resubmitted under this section to the qualified voters and**
109 **the repeal is approved by a majority of the qualified voters voting on the question.**

110 **8. If the tax is repealed or terminated by any means, all moneys remaining in the**
111 **special trust fund shall continue to be used solely for the designated purposes, and the**
112 **county shall notify the director of the department of revenue of the action at least thirty**
113 **days before the effective date of the repeal and the director may order retention in the**
114 **trust fund, for a period of one year, of two percent of the amount collected after receipt**
115 **of such notice to cover possible refunds or overpayment of the tax and to redeem**
116 **dishonored checks and drafts deposited to the credit of such accounts. After one year**
117 **has elapsed after the effective date of abolition of the tax in such county, the director**
118 **shall remit the balance in the account to the county and close the account of that county.**
119 **The director shall notify each county of each instance of any amount refunded or any**
120 **check redeemed from receipts due the county.**

121 **9. Each county imposing the tax authorized in this section shall establish a senior**
122 **services tax commission to administer the sales tax revenue dedicated to providing**
123 **senior services. Such commission shall consist of seven members appointed by the**

124 **county commission. The county commission shall determine the qualifications, terms of**
125 **office, compensation, powers, duties, restrictions, procedures, and all other necessary**
126 **functions of the commission.**

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