

SECOND REGULAR SESSION

HOUSE BILL NO. 3335

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KALBERLOH.

7262H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 67.578, RSMo, and to enact in lieu thereof one new section relating to a sales tax for museum purposes.

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

Section A. Section 67.578, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.578, to read as follows:

67.578. 1. The governing authority of any county of the third classification without a township form of government and with more than sixteen thousand four hundred but less than sixteen thousand five hundred inhabitants **and any county with more than nineteen thousand but fewer than twenty-two thousand inhabitants and with a county seat with more than eight thousand five hundred but fewer than ten thousand inhabitants** may impose a sales tax in an amount not to exceed one-fifth of one percent on all retail sales made in the county which are subject to taxation pursuant to sections 144.010 to 144.525, to be used solely for the funding of museums. For purposes of this section, the term "museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the board to be a tourism attraction. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax shall be imposed pursuant to this section unless the governing authority submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing authority to impose the tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

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 Shall the county of _____ (insert the name of the county) impose a
18 sales tax of _____ (insert rate of percent) percent for the funding of
19 museums? "Museums" means museums operating in the county, which
20 are registered with the United States Internal Revenue Service as a 501
21 (c)(3) corporation and which are considered by the museum board to be
22 a tourism attraction.

23 YES NO

24 If you are in favor of the question, place an "X" in the box opposite
25 "YES". If you are opposed to the question, place an "X" in the box
26 opposite "NO".

27

28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
29 favor of the proposal, then the sales tax shall become effective on the first day of the second
30 calendar quarter after the director of revenue receives notice of the adoption of the tax. If the
31 proposal receives less than the required majority of votes, then the governing authority shall
32 have no power to impose the tax unless and until the governing authority has again submitted
33 another proposal to authorize the governing authority to impose the sales tax authorized by
34 this section and such proposal is approved by the required majority of the qualified voters
35 voting thereon.

36 3. On or after the effective date of the tax, the director of revenue shall be responsible
37 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
38 and 32.087 shall apply. The director may retain an amount not to exceed one percent for
39 deposit in the general revenue fund to offset the costs of collection. In order to permit sellers
40 required to collect and report the sales tax to collect the amount required to be reported and
41 remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a
42 levy of the tax, and in order to avoid fractions of pennies, the governing authority may
43 authorize the use of a bracket system similar to that authorized in section 144.285, and
44 notwithstanding the provisions of that section, this new bracket system shall be used where
45 this tax is imposed and shall apply to all taxable transactions. Beginning with the effective
46 date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax
47 shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the
48 same manner as the purchase price. For purposes of this section, all retail sales shall be
49 deemed to be consummated at the place of business of the retailer.

50 4. All applicable provisions in sections 144.010 to 144.525 governing the state sales
51 tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
52 the tax, and all exemptions granted to agencies of government, organizations, and persons

53 pursuant to sections 144.010 to 144.525 are hereby made applicable to the imposition and
54 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
55 required by sections 144.010 to 144.525 for the administration and collection of the state sales
56 tax shall satisfy the requirements of this section, and no additional permit or exemption
57 certificate or retail certificate shall be required; except that, the director of revenue may
58 prescribe a form of exemption certificate for an exemption from the tax. All discounts
59 allowed the retailer pursuant to the state sales tax law for the collection of and for payment of
60 taxes are hereby allowed and made applicable to the tax. The penalties for violations
61 provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to
62 violations of this section. If any person is delinquent in the payment of the amount required
63 to be paid pursuant to this section, or in the event a determination has been made against the
64 person for taxes and penalty pursuant to this section, the limitation for bringing suit for the
65 collection of the delinquent tax and penalty shall be the same as that provided in sections
66 144.010 to 144.525.

67 5. The governing authority may authorize any museum board already existing in the
68 county, or may establish a museum board, to expend revenue collected pursuant to this
69 section. In the event that no museum board already exists, the board established pursuant to
70 this section shall consist of six members who are appointed by the governing authority from a
71 list of candidates supplied by the chair of each of the two major political parties of the county,
72 with three members from each of the two parties. Members shall serve for three-year terms,
73 but of the members first appointed, one shall be appointed for a term of one year, two shall be
74 appointed for a term of two years, and two shall be appointed for a term of three years. Each
75 member shall be a resident of the county. The members shall not receive compensation for
76 service on the board, but shall be reimbursed from the revenues collected pursuant to this
77 section for any reasonable and necessary expenses incurred in service on the board. The
78 board shall determine in what manner the revenues will be expended, and disbursements of
79 these moneys shall be made strictly in accordance with this section. Expenditures may be
80 made for the employment of personnel selected by the board to assist in carrying out the
81 duties of the board, and the board is expressly authorized to employ such personnel.

82 6. The governing authority may submit the question of repeal of the tax to the voters
83 at any county or state general, primary, or special election. The ballot of submission shall
84 contain, but need not be limited to, the following language:

85 Shall the county of _____ (insert name of county) repeal the sales tax
86 of _____ (insert rate of percent) percent for the funding of museums?

87 YES

NO

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 box
90 opposite "NO".

91

92 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
93 effective on December thirty-first of the calendar year in which the repeal was approved.

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