

SECOND REGULAR SESSION

HOUSE BILL NO. 3475

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DIEHL.

7433H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 67.597, RSMo, and to enact in lieu thereof one new section relating to a sales tax for the operations of hospital services.

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

Section A. Section 67.597, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.597, to read as follows:

67.597. 1. **This section shall apply to** the governing body of:

(1) A county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than four thousand two hundred ten but fewer than six thousand inhabitants; **and**

(2) **A county with more than nineteen thousand but fewer than twenty-two thousand inhabitants and with a county seat with more than six thousand but fewer than eight thousand five hundred inhabitants.**

2. **A governing body described in subsection 1 of this section** 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 shall not exceed one percent.

~~2.~~ **3.** 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 support of the operations of hospital services in such county.

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 ~~[3-]~~ 4. The ballot of submission for such tax shall be in substantially the following
18 form:

19 "Shall _____ (insert the county name) impose a sales tax at a
20 rate of _____ (insert percentage) percent for the support of the
21 operations of hospital services?".
22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in
24 favor of the question, such tax shall become effective on the first day of the second calendar
25 quarter following the calendar quarter in which the election was held. If a majority of the
26 votes cast on the question by the qualified voters voting thereon are opposed to the question,
27 such tax shall not become effective unless and until the question is resubmitted under this
28 section to the qualified voters of the county and such question is approved by a majority of
29 the qualified voters of the county voting on the question.

30 ~~[4-]~~ 5. Except as modified in this section, all provisions of sections 32.085 and 32.087
31 shall apply to the tax imposed under this section.

32 ~~[5-]~~ 6. All moneys collected under this section by the director of the department of
33 revenue on behalf of such county shall be deposited in a special trust fund, which is hereby
34 created and shall be known as the "County Hospital Operations Sales Tax Fund", except that
35 the director may deposit up to one percent for the cost of collection in the state's general
36 revenue fund. Moneys in the fund shall be used solely for the designated purposes. Moneys
37 in the fund shall not be deemed to be state moneys and shall not be commingled with any
38 moneys of the state. The director may make refunds from the amounts in the fund and
39 credited to the county for erroneous payments and overpayments made and may redeem
40 dishonored checks and drafts deposited to the credit of such county. Any moneys in the
41 special fund that are not needed for current expenditures shall be invested in the same manner
42 as other moneys are invested. Any interest and moneys earned on such investments shall be
43 credited to the fund.

44 ~~[6-]~~ 7. 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 county. If
46 a majority of the votes cast on the question by the qualified voters voting thereon are in favor
47 of the repeal, the repeal shall become effective on December thirty-first of the calendar year
48 in which such repeal was approved. If a majority of the votes cast on the question by the
49 qualified voters voting thereon are opposed to the repeal, such tax shall remain effective until
50 the question is resubmitted under this section to the qualified voters and the repeal is
51 approved by a majority of the qualified voters voting on the question.

52 ~~[7-]~~ 8. Whenever the governing body of a county that has adopted such tax receives a
53 petition, signed by a number of registered voters of the county equal to at least ten percent of

54 the number of registered voters of the county voting in the last gubernatorial election, calling
55 for an election to repeal such tax, the governing body shall submit to the voters a proposal to
56 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
57 thereon are in favor of the repeal, the repeal shall become effective on December thirty-first
58 of the calendar year in which such repeal was approved. If a majority of the votes cast on the
59 question by the qualified voters voting thereon are opposed to the repeal, such tax shall
60 remain effective until the question is resubmitted under this section to the qualified voters and
61 the repeal is approved by a majority of the qualified voters voting on the question.

62 ~~[8:]~~ 9. If such tax is repealed or terminated by any means, all moneys remaining in the
63 special trust fund shall continue to be used solely for the designated purposes. The county
64 shall notify the director of the department of revenue of the repeal or termination at least
65 ninety days before the effective date of the repeal or termination. The director may order
66 retention in the trust fund, for a period of one year, of two percent of the amount collected
67 after receipt of such notice to cover possible refunds or overpayments of the tax and to
68 redeem dishonored checks and drafts deposited to the credit of such account. After one year
69 has elapsed after the effective date of the repeal or termination, the director shall remit the
70 balance in the account to the county and close the account of that county. The director shall
71 notify such county of each instance of any amount refunded or any check redeemed from
72 receipts due the county.

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