SECOND REGULAR SESSION

HOUSE BILL NO. 1977

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ENGLISH.

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to a sales tax for the proposed St. Louis riverfront stadium.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be 2 known as section 94.891, to read as follows:

94.891. 1. The governing body of any city not within a county and any county having a charter form of government with a population in excess of nine hundred thousand 2 3 shall submit to the voters thereof at a municipal, county, or state general, primary, or special election occurring before November 9, 2016, a proposal to authorize the governing 4 body of the county or municipality to impose a local sales tax not to exceed one-tenth of one 5 6 percent within such city or county for the purpose of funding the construction of the proposed St. Louis riverfront stadium. 7 8 2. The ballot of submission shall contain substantially the following language: 9 10 For the purpose of funding the construction of the proposed St. Louis riverfront stadium, shall the (city or county's name) impose a local sales tax at the rate of one-tenth 11 12 of one percent in addition to the local sales tax rate, currently (insert percentage)? 13 14 \Box YES \square NO 15 16 If you are in favor of the question, place an "X" in the box opposite "YES". If you are

17 opposed to the question, place an "X" in the box opposite "NO".

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.

5567H.01I

HB 1977

18 3. If a majority of the votes cast on the proposal by the qualified voters voting 19 thereon are in favor of the proposal, then the governing body of the city or county shall notify the director of revenue of the adoption of the local sales tax, and the local sales tax 20 21 shall take effect on January first following the election. The city or county shall enter into 22 an agreement with the director of the department of revenue to collect the tax. The director is responsible for the administration, collection, enforcement, and operation of the 23 tax. All revenue collected, except for one percent for the cost of collection which shall be 24 25 deposited in the state's general revenue fund, shall be deposited in the "St. Louis 26 Riverfront Stadium Fund" which is hereby created. Moneys in the fund are not state 27 funds and shall not be commingled with any funds of the state.

5. The moneys in the St. Louis Riverfront Stadium Fund shall replace the proposed
 one hundred fifty-one million three hundred thirty-five thousand dollars in authority bond
 proceeds raised by the state.

31 6. The governing body of the city or county that adopted the sales tax may, upon 32 majority vote, submit the question of repeal of the tax to the voters. The tax may also be 33 repealed by petition, signed by ten percent of the registered voters of the city or county 34 voting in the last gubernatorial election, calling for an election to repeal the sales tax. The question shall then be submit to the voters of the city or county at a municipal, county, or 35 36 state general, primary, or special election. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the governing body 37 of the city or county shall notify the director of revenue of the repeal of the tax, and the tax 38 39 shall terminate ten days following the election.

40 7. The ballot of submission for the repeal of the sales tax shall contain substantially
41 the following language:

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43 Shall the (city or county's name) repeal the local sales tax at the rate of one-tenth
44 of one percent dedicated to funding the construction of the St. Louis riverfront stadium?
45

46 \Box YES \Box NO

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

8. If the tax is repealed or terminated by any means, all funds remaining in the St.
Louis Riverfront Stadium Fund shall be used solely for the costs of constructing the St.
Louis riverfront stadium. One year after the repeal of the tax, the director shall remit the

53 balance in the account to the city or county and close the account.

HB 1977

9. The governing body of the city or county shall select an existing community task force to administer the revenue received. Such revenue shall only be expended upon approval of such community task force and only in accordance with a budget approved by the city or county governing body.

10. The tax shall not be enacted unless The National Football League and a
National Football League franchise have committed the necessary funds to the construction
of the proposed St. Louis riverfront stadium.

61 **11.** The tax authorized under this section shall automatically terminate ten years 62 after its effective date.

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