

SECOND REGULAR SESSION

HOUSE BILL NO. 2378

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ENGLISH.

6045H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for a professional soccer stadium.

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 67.648, to read as follows:

67.648. 1. The governing body of any city not within a county or any charter county which adjoins a city not within a county may impose, by order or ordinance, a sales tax on all retail sales made within such city or county that are subject to sales tax under chapter 144 for the purpose of funding a soccer stadium. The order or ordinance imposing such sales tax shall not take effect unless the governing body of the city or county submits to the voters residing within such city or county, at a general election, a proposal to authorize the governing body of the city or county to impose a tax under this section. The tax authorized under 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. Such tax shall not exceed one tenth of one percent. Such tax shall not take effect unless a major league soccer expansion team is awarded to St. Louis or the surrounding metropolitan area before December 31, 2020.

2. The question of whether the tax authorized by this section shall be imposed shall be submitted in substantially the following form:

OFFICIAL BALLOT

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.

16 Shall (name of county/city) impose a (countywide/citywide) sales tax
17 at a rate of (insert percentage) percent for the purpose of the funding a professional soccer
18 stadium?

19 YES NO

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

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 and if a major league soccer expansion team is awarded to the St.
25 Louis metropolitan area, the city or county shall inform the director of revenue thereof.
26 The order or ordinance shall become effective on the first day of the second calendar
27 quarter after the director of revenue receives notice that both conditions are satisfied. If
28 a majority of the votes cast on the question by the qualified voters voting thereon are
29 opposed to the question, the city or county shall not impose the sales tax authorized under
30 this section unless and until the question is resubmitted under this section to the qualified
31 voters and such question is approved by a majority of the qualified voters voting on the
32 question.

33 3. All revenue received by a city or county from the tax authorized under this
34 section shall be deposited in a special trust fund known as the "St. Louis Soccer Stadium
35 Fund". The moneys in the St. Louis soccer stadium fund shall be used by the greater St.
36 Louis sports authority created under section 67.660 for the acquisition and development
37 of land for, the construction of, and maintenance of a soccer-specific stadium. Any moneys
38 in the St. Louis soccer stadium fund that are not needed for such purposes may be invested
39 by the governing body of the city or county in accordance with applicable laws relating to
40 the investment of other county funds.

41 4. The greater St. Louis sports authority shall enter into a thirty-year lease with
42 major league soccer or other appropriate agency for use of the soccer-specific stadium
43 described under subsection 3 of this section. The governing bodies of the City of St. Louis
44 and St. Louis County shall be included in the negotiation of the terms of the lease and of
45 the allocation of revenue generated by activities related to the use of such soccer-specific
46 stadium.

47 5. After the tax under this section is approved by voters and before it takes effect,
48 the city or county that will impose the tax shall enter into an agreement with the director
49 of the department of revenue for the purpose of collecting the tax authorized under this
50 section. The director of revenue shall be responsible for the administration, collection,
51 enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. All

52 revenue collected under this section by the director of the department of revenue on behalf
53 of any county or city, except for one percent for the cost of collection that shall be deposited
54 in the state's general revenue fund, shall be deposited in the St. Louis soccer stadium fund.
55 The director may make refunds from the amounts in such fund for erroneous payments
56 and overpayments.

57 6. The tax authorized under this section shall automatically terminate on December
58 thirty-first of the calendar year in which the moneys credited to the St. Louis soccer
59 stadium fund equal at least one hundred million dollars. Any moneys in excess of one
60 hundred million dollars in such fund may be used by the greater St. Louis sports authority
61 to cover project cost overruns.

62 7. If the tax is repealed or terminated by any means, all funds remaining in the
63 fund shall continue to be used solely for the designated purposes, the city or county shall
64 notify the director of the department of revenue of the action at least thirty days before the
65 effective date of the repeal or termination, and the director may order retention in the
66 fund, for a period of one year, of two percent of the amount collected after receipt of such
67 notice to cover possible refunds or overpayment of the tax. One year after the effective
68 date of the repeal or termination of the tax in such city or county, the director shall remit
69 the balance in the account to the city or county and close the fund.

✓