

HOUSE BILL NO. 2443

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MERIDETH.

5183H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for special educational services.

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 67.1790, to read as follows:

67.1790. 1. The board of education of a metropolitan school district may impose a sales tax on all retail sales made within the district that are subject to sales tax under chapter 144 for the purpose of funding special educational services in the district. The tax shall not exceed one-quarter of one percent and shall be imposed solely for the purpose of funding special educational services in the district. 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 sales tax authorized pursuant to this section shall not become effective unless the board of education of the metropolitan district submits to the voters residing within the district, at a general election, a proposal to authorize the school board of the metropolitan district to impose a tax under this section.

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

OFFICIAL BALLOT

Shall (name of school district) impose a district-wide sales tax at a rate of (insert rate of percent) percent for the purpose of funding special educational services in the district?

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.

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YES NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, the sales tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, the school board of the metropolitan district shall not impose the sales tax authorized under this section unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. On or after the effective date of any tax authorized under this section, the district shall enter into an agreement with the director of the department of revenue for the purpose of collecting the tax authorized in this section. On or after the effective date of the tax the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply.

4. All revenue collected under this section by the director of the department of revenue on behalf of the metropolitan district, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Special Educational Services Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund for erroneous payments and overpayments made and may redeem dishonored checks and drafts. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month by distributing such funds to the metropolitan district. Any funds in the special trust fund that are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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