SECOND REGULAR SESSION

SENATE BILL NO. 1264

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR FITZWATER.

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 144.757, RSMo, and to enact in lieu thereof one new section relating to local use taxes.

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

Section A. Section 144.757, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.757, to read as follows:

144.757. 1. Any county or municipality may, by a 2 majority vote of its governing body, impose a local use tax 3 if a local sales tax is imposed as defined in section 32.085 or if a sales tax is imposed under section 94.850 or 94.890, 4 5 with such local use tax imposed at a rate equal to the rate 6 of the local sales tax and any sales tax imposed under 7 section 94.850 or 94.890 by such county or municipality; 8 provided, however, that no ordinance or order enacted pursuant to sections 144.757 to 144.761 shall be effective 9 10 unless the governing body of the county or municipality submits to the voters thereof at a municipal, county or 11 12 state general, primary or special election a proposal to 13 authorize the governing body of the county or municipality 14 to impose a local use tax pursuant to sections 144.757 to 144.761. 15

16 (1) The ballot of submission shall contain17 substantially the following language:

4721S.01I

Shall the _____ (county or municipality's name) impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?

YES INO
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".

29 If any of such ballots are submitted on August 6, (2) 1996, and if a majority of the votes cast on the proposal by 30 the qualified voters voting thereon are in favor of the 31 proposal, then the ordinance or order and any amendments 32 thereto shall be in effect October 1, 1996, provided the 33 34 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If any of such 35 ballots are submitted after December 31, 1996, and if a 36 majority of the votes cast on the proposal by the qualified 37 voters voting thereon are in favor of the proposal, then the 38 ordinance or order and any amendments thereto shall be in 39 effect on the first day of the calendar quarter which begins 40 41 at least forty-five days after the director of revenue receives notice of adoption of the local use tax. If a 42 majority of the votes cast by the qualified voters voting 43 are opposed to the proposal, then the governing body of the 44 county or municipality shall have no power to impose the 45 local use tax as herein authorized unless and until the 46 governing body of the county or municipality shall again 47 48 have submitted another proposal to authorize the governing body of the county or municipality to impose the local use 49

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50 tax and such proposal is approved by a majority of the 51 qualified voters voting thereon.

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52 2. The local use tax may be imposed at the same rate as the local sales tax then currently in effect in the 53 54 county or municipality upon all transactions which are 55 subject to the taxes imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax; 56 57 provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, 58 59 the local use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or 60 raising the local sales tax. 61

For purposes of sections 144.757 to 144.761, the 62 3. use tax may be referred to or described as the equivalent of 63 a sales tax on purchases made from out-of-state sellers by 64 in-state buyers and on certain intrabusiness transactions. 65 Such a description shall not change the classification, form 66 or subject of the use tax or the manner in which it is 67 The use tax shall not be described as a new tax 68 collected. or as not a new tax and shall not be advertised or promoted 69 in a manner in violation of section 115.646. 70

4. For the purposes of sections 144.757 to 144.761,
the term "county or municipality" shall include the
governing body of any taxing jurisdiction authorized to
impose a sales tax for emergency services.

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