

SENATE BILL NO. 1264

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR FITZWATER.

4721S.01H

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Section A. Section 144.757, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 144.757,
3 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
4 or if a sales tax is imposed under section 94.850 or 94.890,
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
9 pursuant to sections 144.757 to 144.761 shall be effective
10 unless the governing body of the county or municipality
11 submits to the voters thereof at a municipal, county or
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
15 144.761.

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

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

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57 provided, however, that if any local sales tax is repealed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59 the local use tax rate shall also be deemed to be repealed,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

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

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

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