

# SENATE BILL NO. 160

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

0556S.01I

ADRIANE D. CROUSE, Secretary

## AN ACT

To repeal section 94.902, RSMo, and to enact in lieu thereof one new section relating to a public safety sales tax.

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

Section A. Section 94.902, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 94.902,  
3 to read as follows:

94.902. 1. The governing bodies of the following  
2 cities may impose a tax as provided in this section:

3 (1) Any city of the third classification with more  
4 than twenty-six thousand three hundred but less than twenty-  
5 six thousand seven hundred inhabitants;

6 (2) Any city of the fourth classification with more  
7 than thirty thousand three hundred but fewer than thirty  
8 thousand seven hundred inhabitants;

9 (3) Any city of the fourth classification with more  
10 than twenty-four thousand eight hundred but fewer than  
11 twenty-five thousand inhabitants;

12 (4) Any special charter city with more than twenty-  
13 nine thousand but fewer than thirty-two thousand inhabitants;

14 (5) Any city of the third classification with more  
15 than four thousand but fewer than four thousand five hundred  
16 inhabitants and located in any county of the first  
17 classification with more than two hundred thousand but fewer  
18 than two hundred sixty thousand inhabitants;

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

19           (6) Any city of the fourth classification with more  
20 than nine thousand five hundred but fewer than ten thousand  
21 eight hundred inhabitants;

22           (7) Any city of the fourth classification with more  
23 than five hundred eighty but fewer than six hundred fifty  
24 inhabitants;

25           (8) Any city of the fourth classification with more  
26 than two thousand seven hundred but fewer than three  
27 thousand inhabitants and located in any county of the first  
28 classification with more than eighty-three thousand but  
29 fewer than ninety-two thousand inhabitants; [or]

30           (9) Any city of the fourth classification with more  
31 than two thousand four hundred but fewer than two thousand  
32 seven hundred inhabitants and located in any county of the  
33 third classification without a township form of government  
34 and with more than ten thousand but fewer than twelve  
35 thousand inhabitants;

36           **(10) Any city of the third classification with more**  
37 **than nine thousand but fewer than ten thousand inhabitants**  
38 **and located in any county of the third classification with a**  
39 **township form of government and with more than twenty**  
40 **thousand but fewer than twenty-three thousand inhabitants; or**

41           **(11) Any city of the fourth classification with more**  
42 **than one thousand fifty but fewer than one thousand two**  
43 **hundred inhabitants and located in any county of the third**  
44 **classification without a township form of government and**  
45 **with more than eighteen thousand but fewer than twenty**  
46 **thousand inhabitants and with a city of the fourth**  
47 **classification with more than two thousand one hundred but**  
48 **fewer than two thousand four hundred inhabitants as the**  
49 **county seat.**



82 If a majority of the votes cast on the proposal by the  
83 qualified voters voting thereon are in favor of the  
84 proposal, then the ordinance or order and any amendments to  
85 the order or ordinance shall become effective on the first  
86 day of the second calendar quarter after the director of  
87 revenue receives notice of the adoption of the sales tax.  
88 If a majority of the votes cast on the proposal by the  
89 qualified voters voting thereon are opposed to the proposal,  
90 then the tax shall not become effective unless the proposal  
91 is resubmitted under this section to the qualified voters  
92 and such proposal is approved by a majority of the qualified  
93 voters voting on the proposal. However, in no event shall a  
94 proposal under this section be submitted to the voters  
95 sooner than twelve months from the date of the last proposal  
96 under this section.

97 4. Any sales tax imposed under this section shall be  
98 administered, collected, enforced, and operated as required  
99 in section 32.087. All sales taxes collected by the  
100 director of the department of revenue under this section on  
101 behalf of any city, less one percent for cost of collection  
102 which shall be deposited in the state's general revenue fund  
103 after payment of premiums for surety bonds as provided in  
104 section 32.087, shall be deposited in a special trust fund,  
105 which is hereby created in the state treasury, to be known  
106 as the "City Public Safety Sales Tax Trust Fund". The  
107 moneys in the trust fund shall not be deemed to be state  
108 funds and shall not be commingled with any funds of the  
109 state. The provisions of section 33.080 to the contrary  
110 notwithstanding, money in this fund shall not be transferred  
111 and placed to the credit of the general revenue fund. The  
112 director shall keep accurate records of the amount of money

113 in the trust fund and which was collected in each city  
114 imposing a sales tax under this section, and the records  
115 shall be open to the inspection of officers of the city and  
116 the public. Not later than the tenth day of each month the  
117 director shall distribute all moneys deposited in the trust  
118 fund during the preceding month to the city which levied the  
119 tax. Such funds shall be deposited with the city treasurer  
120 of each such city, and all expenditures of funds arising  
121 from the trust fund shall be by an appropriation act to be  
122 enacted by the governing body of each such city.

123 Expenditures may be made from the fund for any functions  
124 authorized in the ordinance or order adopted by the  
125 governing body submitting the tax to the voters. If the tax  
126 is repealed, all funds remaining in the special trust fund  
127 shall continue to be used solely for the designated  
128 purposes. Any funds in the special trust fund which are not  
129 needed for current expenditures shall be invested in the  
130 same manner as other funds are invested. Any interest and  
131 moneys earned on such investments shall be credited to the  
132 fund.

133 5. The director of the department of revenue may  
134 authorize the state treasurer to make refunds from the  
135 amounts in the trust fund and credited to any city for  
136 erroneous payments and overpayments made, and may redeem  
137 dishonored checks and drafts deposited to the credit of such  
138 cities. If any city abolishes the tax, the city shall  
139 notify the director of the action at least ninety days  
140 before the effective date of the repeal, and the director  
141 may order retention in the trust fund, for a period of one  
142 year, of two percent of the amount collected after receipt  
143 of such notice to cover possible refunds or overpayment of  
144 the tax and to redeem dishonored checks and drafts deposited

145 to the credit of such accounts. After one year has elapsed  
146 after the effective date of abolition of the tax in such  
147 city, the director shall remit the balance in the account to  
148 the city and close the account of that city. The director  
149 shall notify each city of each instance of any amount  
150 refunded or any check redeemed from receipts due the city.

151 6. The governing body of any city that has adopted the  
152 sales tax authorized in this section may submit the question  
153 of repeal of the tax to the voters on any date available for  
154 elections for the city. The ballot of submission shall be  
155 in substantially the following form:

156 Shall **the city of** \_\_\_\_\_ [(insert the name of  
157 the city)] repeal the sales tax imposed at a rate  
158 of \_\_\_\_\_ [(insert rate of percent)] percent  
159 for the purpose of improving the public safety of  
160 the city?

161  YES  NO

162 If a majority of the votes cast on the proposal are in favor  
163 of repeal, that repeal shall become effective on December  
164 thirty-first of the calendar year in which such repeal was  
165 approved. If a majority of the votes cast on the question  
166 by the qualified voters voting thereon are opposed to the  
167 repeal, then the sales tax authorized in this section shall  
168 remain effective until the question is resubmitted under  
169 this section to the qualified voters, and the repeal is  
170 approved by a majority of the qualified voters voting on the  
171 question.

172 7. Whenever the governing body of any city that has  
173 adopted the sales tax authorized in this section receives a  
174 petition, signed by ten percent of the registered voters of  
175 the city voting in the last gubernatorial election, calling

176 for an election to repeal the sales tax imposed under this  
177 section, the governing body shall submit to the voters of  
178 the city a proposal to repeal the tax. If a majority of the  
179 votes cast on the question by the qualified voters voting  
180 thereon are in favor of the repeal, that repeal shall become  
181 effective on December thirty-first of the calendar year in  
182 which such repeal was approved. If a majority of the votes  
183 cast on the question by the qualified voters voting thereon  
184 are opposed to the repeal, then the tax shall remain  
185 effective until the question is resubmitted under this  
186 section to the qualified voters and the repeal is approved  
187 by a majority of the qualified voters voting on the question.

188 8. Any sales tax imposed under this section by a city  
189 described under subdivision (6) of subsection 1 of this  
190 section that is in effect as of December 31, 2038, shall  
191 automatically expire. No city described under subdivision  
192 (6) of subsection 1 of this section shall collect a sales  
193 tax pursuant to this section on or after January 1, 2039.  
194 Subsection 7 of this section shall not apply to a sales tax  
195 imposed under this section by a city described under  
196 subdivision (6) of subsection 1 of this section.

197 9. Except as modified in this section, all provisions  
198 of sections 32.085 and 32.087 shall apply to the tax imposed  
199 under this section.

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