

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 190

98TH GENERAL ASSEMBLY

2015

0805S.02T

AN ACT

To repeal section 92.402, RSMo, and to enact in lieu thereof one new section relating to public mass transportation sales taxes.

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

Section A. Section 92.402, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 92.402, to read as follows:

92.402. 1. Any city may, by a majority vote of its council or governing
2 body, impose a sales tax for the benefit of the public mass transportation system
3 operating within such city as provided in sections 92.400 to 92.421.

4 2. The sales tax may be imposed at a rate not to exceed one-half of one
5 percent on the receipts from the sale at retail of all tangible personal property or
6 taxable services at retail within any city adopting such tax, if such property and
7 services are subject to taxation by the state of Missouri pursuant to the
8 provisions of sections 144.010 to 144.525. Seven and one-half percent of the sales
9 tax shall be distributed to the interstate transportation authority pursuant to the
10 provisions of section 92.421. The [remainder of the tax in excess of such seven
11 and one-half percent shall expire on December 31, 2015, on which date the]
12 authority shall be in full compliance with handicapped accessibility pursuant to
13 the terms of the Americans with Disabilities Act.

14 3. Within ten days after the adoption of any ordinance imposing such a
15 sales tax, the city clerk shall forward to the director of revenue by United States
16 registered mail or certified mail a certified copy of the ordinance of the council or
17 governing body. The ordinance shall reflect the effective date thereof and shall
18 be accompanied by a map of the city clearly showing the boundaries thereof.

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

19 4. If the boundaries of a city in which such sales tax has been imposed
20 shall thereafter be changed or altered, the city clerk shall forward to the director
21 of revenue by United States registered mail or certified mail a certified copy of
22 the ordinance adding or detaching territory from the city. The ordinance shall
23 reflect the effective date thereof, and shall be accompanied by a map of the city
24 clearly showing the territory added thereto or detached therefrom. Upon receipt
25 of the ordinance and map, the tax imposed by sections 92.400 to 92.421 shall be
26 effective in the added territory or abolished in the detached territory on the
27 effective date of the change of the city boundary.

Unofficial ✓

Bill

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