

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 49
99TH GENERAL ASSEMBLY

Reported from the Committee on Progress and Development, February 16, 2017, with recommendation that the Senate Committee Substitute do pass.

0432S.03C

ADRIANE D. CROUSE, Secretary.

AN ACT

To amend chapter 92, RSMo, by adding thereto two new sections relating to local sales tax for certain zoological organizations.

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

Section A. Chapter 92, RSMo, is amended by adding thereto two new sections, to be known as sections 92.1000 and 92.1002, to read as follows:

92.1000. As used in sections 92.1000 to 92.1002, unless the context clearly requires otherwise, the following terms mean:

(1) "Eligible city", any constitutional charter city not located within a county;

(2) "Eligible county", any constitutional charter county adjoining any eligible city, or any county adjoining a constitutional charter county that adjoins any eligible city;

(3) "Jurisdiction", any eligible city or eligible county;

(4) "Zoological activities", the establishment and maintenance of zoological facilities and related buildings; acquisition and care of species for display and study in a zoological facility; educational and cultural programs relating to zoological matters; artistic, historical, intellectual, or social programs that relate to zoological matters; and such other collateral activities as may be necessary to maintain and carry out other activities provided under sections 92.1000 to 92.1002;

(5) "Zoological facilities", facilities operated or used for participation or engagement in zoological activities;

(6) "Zoological organizations", any nonprofit and tax exempt social, civic, charitable, or community organizations or associations that are dedicated to the development, provision, operation,

21 supervision, promotion, or support of zoological activities;

22 (7) "Zoological Sales Tax Fund Commission", governing body
23 responsible for oversight for all sales taxes collected under section
24 92.1002 for the benefit of zoological activities, zoological facilities, and
25 zoological organizations.

92.1002. 1. The governing body of any eligible city or eligible
2 county may impose by ordinance or order a sales tax on all retail sales
3 made within the eligible city or county which are subject to sales tax
4 under chapter 144. The tax authorized in this section shall not exceed
5 one-eighth of one percent, and shall be imposed solely for the purpose
6 of funding the support of zoological activities, zoological facilities, and
7 zoological organizations. The tax authorized in this section shall be in
8 addition to all other sales taxes imposed by law, and shall be stated
9 separately from all other charges and taxes. No ordinance or order
10 imposing a sales tax under this section shall become effective unless
11 the governing body of the eligible city or county submits to the voters
12 residing within the eligible city or county at a state general, primary,
13 or special election a proposal to authorize the governing body of the
14 eligible city or county to impose a tax under this section. The city or
15 county election official shall give legal notice at least sixty days prior
16 to such general or primary election or special election in at least two
17 newspapers that such proposition or propositions shall be submitted at
18 the next general or primary election or special election held for
19 submission for this proposition. The resolution or proposition shall be
20 printed on the ballot and in the notice of election.

21 2. The ballot for the proposition shall be in substantially the
22 following form:

23 Shall (insert city/county citizens) support the Saint Louis
24 Zoo's efforts to maintain a regional attraction, conserve animals and
25 their habitats, provide quality animal care responding to core needs
26 (nutrition, medical care, adequate heating/cooling, safe enclosures);
27 retain qualified veterinarians/animal specialists; research issues
28 related to animal welfare and health; care for threatened/endangered
29 animals in captivity and in the wild; increase access of all to
30 conservation education through a range of educational, nature/science
31 programs, including field trips for school children; insure accessibility
32 to the entire Zoo; upgrade/replace outdated infrastructure, replacing

33 leaking and worn-out plumbing and other facilities; respond to public
34 safety needs through infrastructure repairs and replacements (sewage
35 systems, roofing, emergency lights and alert system, animal
36 fencing/netting) and other zoological activities by levying a retail sales
37 tax of (insert amount, not to exceed one-eighth of one percent) that
38 is subject to mandatory internal and independent financial audits, and
39 citizens' oversight?

40 YES NO

41 3. In the event that a majority of the voters voting on such
42 proposition in such city or county at said election cast votes for the
43 proposition, then the tax rate shall be deemed in full force and effect
44 as provided in section 32.087. The results of the aforesaid election shall
45 be certified by the election officials of such city or county to the
46 governing body of such city or county not less than thirty days after
47 the day of election. In the event the proposition shall fail to receive a
48 majority of the votes "FOR", then such proposition shall not be
49 resubmitted at any election held within one year of the date of the
50 election the proposition was rejected. Any such resubmissions of such
51 proposition shall substantially comply with the provisions of sections
52 92.1000 to 92.1002.

53 4. Notwithstanding subsection 1 of section 184.358, in each
54 eligible county or city in which a majority of voters approve the tax
55 authorized by this section, the chief executive officer of such county,
56 or the mayor of a city not within a county, shall appoint one or more
57 members to the zoological sales tax fund commission which is hereby
58 created. The zoological sales tax fund commission shall have the
59 responsibility of oversight for all sales taxes collected under this
60 section. The number of commission members representing each
61 jurisdiction shall be established in proportion to the annual sales taxes
62 paid from each jurisdiction as follows:

63 (1) One member for a jurisdiction with sales taxes paid in an
64 amount greater than one million dollars, but no greater than two and
65 a half million dollars;

66 (2) Two members for a jurisdiction with sales taxes paid in an
67 amount greater than two and a half million dollars, but no greater than
68 five million dollars;

69 **(3) Three members for a jurisdiction with sales taxes paid in an**
70 **amount greater than five million dollars, but no greater than ten**
71 **million dollars; and**

72 **(4) Four members for a jurisdiction with sales taxes paid in an**
73 **amount greater than ten million dollars.**

74 **5. Each commissioner appointed to the zoological sales tax fund**
75 **commission under this section shall serve without compensation for a**
76 **four-year term, and if a member appointed under this section no longer**
77 **serves on the commission for any reason and the county or city**
78 **continues to collect a tax authorized by this section, the chief executive**
79 **officer of the county, or the mayor of a city not within a county, shall**
80 **appoint a replacement. The commission shall elect its own chairman,**
81 **secretary and other officers that it deems necessary and expedient and**
82 **it may make such rules, regulations and bylaws to effectuate its**
83 **purposes it deems necessary.**

84 **6. No revenue received from the tax authorized by this section**
85 **shall be used for the benefit of Grant's Farm, located at 10501 Gravois**
86 **Road, Saint Louis, Missouri, nor shall any revenue received from the**
87 **tax authorized by this section supplant the metropolitan zoological**
88 **park and museum district board's percentage of funding for the**
89 **zoological subdistrict.**

90 **7. All sales taxes collected by the director of revenue from the**
91 **tax authorized by this section, less one percent for cost of collection,**
92 **which shall be deposited in the state's general revenue fund after**
93 **payment of premiums for surety bonds, as provided in section 32.087,**
94 **shall be deposited in a special trust fund, which is hereby created, to**
95 **be known as the "Saint Louis Zoological Sales Tax Trust Fund" solely**
96 **for the support of zoological activities, zoological facilities, and**
97 **zoological organizations. The moneys in the trust fund shall not be**
98 **deemed to be state funds and shall not be commingled with any funds**
99 **of the state. The director of revenue shall keep accurate records of the**
100 **amount of money collected and deposited in the trust fund and the**
101 **records shall be open to inspection by members of the zoological sales**
102 **tax fund commission. Not later than the tenth day of each month the**
103 **director of revenue shall distribute all moneys deposited in the Saint**
104 **Louis zoological sales tax trust fund during the preceding month to the**
105 **zoological sales tax fund commission.**

106 **8. The director of revenue may make refunds from the amounts**
107 **in the trust fund and credit any city or county for erroneous payments**
108 **and overpayments made, and may redeem dishonored checks and drafts**
109 **deposited to the credit of such city or county.**

110 **9. Except as modified in this section, all provisions of sections**
111 **32.085 and 32.087 shall apply to the tax imposed pursuant to this**
112 **section.**

✓

Unofficial

Bill

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