

SENATE BILL NO. 550

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR ESLINGER.

2149S.01H

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 67.547 and 67.582, RSMo, and to enact in lieu thereof two new sections relating to sales taxes.

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

Section A. Sections 67.547 and 67.582, RSMo, are repealed
2 and two new sections enacted in lieu thereof, to be known as
3 sections 67.547 and 67.582, to read as follows:

67.547. 1. In addition to the tax authorized by
2 section 67.505, any county as defined in section 67.750 may,
3 by a majority vote of its governing body, impose an
4 additional county sales tax on all sales which are subject
5 to taxation under the provisions of sections 144.010 to
6 144.525. The tax authorized by this section shall be in
7 addition to any and all other sales tax allowed by law;
8 except that no ordinance or order imposing a sales tax under
9 the provisions of this section shall be effective unless the
10 governing body of the county submits to the voters of the
11 county, at a county or state general, primary or special
12 election, a proposal to authorize the governing body of the
13 county to impose such tax.

14 2. The ballot of submission shall contain, but need
15 not be limited to the following language:

16 Shall the county of _____ (county's name) impose
17 a countywide sales tax of _____ (insert rate)

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

18 percent for the purpose of _____ (insert
19 purpose)?

20 YES NO

21 If you are in favor of the question, place an "X"
22 in the box opposite "YES". If you are opposed to
23 the question, place an "X" in the box opposite
24 "NO".

25 If a majority of the votes cast on the proposal by the
26 qualified voters voting thereon are in favor of the
27 proposal, then the ordinance or order and any amendments
28 thereto shall be in effect. If a majority of the votes cast
29 by the qualified voters voting are opposed to the proposal,
30 then the governing body of the county shall have no power to
31 impose the sales tax as herein authorized unless and until
32 the governing body of the county submits another proposal to
33 authorize the governing body of the county to impose the
34 sales tax under the provisions of this section and such
35 proposal is approved by a majority of the qualified voters
36 voting thereon. A county shall not submit to the voters a
37 proposed sales tax under this section for a period of two
38 years from the date of an election in which the county
39 previously submitted to the voters a proposed sales tax
40 under this section, regardless of whether the initial
41 proposed sales tax was approved or disapproved by the
42 voters. The revenue collected from the sales tax authorized
43 under this section shall only be used for the purpose
44 approved by voters of the county.

45 3. The sales tax may be imposed at a rate of one-
46 eighth of one percent, one-fourth of one percent, three-
47 eighths of one percent, or one-half of one percent on the
48 receipts from the sale at retail of all tangible personal

49 property or taxable services at retail within any county
50 adopting such tax if such property and services are subject
51 to taxation by the state of Missouri under the provisions of
52 sections 144.010 to 144.525. In any city not within a
53 county or any county described in subsection 5 of this
54 section, no sales tax for the purpose of funding zoological
55 activities and zoological facilities as those terms are
56 defined in section 184.500 shall exceed a rate of one-eighth
57 of one percent unless the sales tax was levied and collected
58 before August 28, 2017. Beginning [August 28, 2017]
59 **November 1, 2022**, no county shall submit to the voters any
60 proposal that results in a combined rate of sales taxes
61 adopted under this section in excess of one **and one-half**
62 **percent. All sales tax elections conducted during the**
63 **November 8, 2022, general election shall be deemed in**
64 **compliance with state law if the aggregate sales tax rate**
65 **under this section is not in excess of one and one-half**
66 **percent.**

67 4. Except as modified in this section, all provisions
68 of sections 32.085 and 32.087 shall apply to the tax imposed
69 under this section.

70 5. In any first class county having a charter form of
71 government and having a population of nine hundred thousand
72 or more, the proceeds of the sales tax authorized by this
73 section shall be distributed so that an amount equal to
74 three-eighths of the proceeds of the tax shall be
75 distributed to the county and the remaining five-eighths
76 shall be distributed to the cities, towns and villages and
77 the unincorporated area of the county on the ratio that the
78 population of each bears to the total population of the
79 county. Three-eighths of the tax rate adopted by such a
80 county shall be included in the calculation of the county's

81 one **and one-half** percent combined tax rate ceiling provided
82 in subsection 3 of this section. The population of each
83 city, town or village and the unincorporated area of the
84 county and the total population of the county shall be
85 determined on the basis of the most recent federal decennial
86 census. The provisions of this subsection shall not apply
87 if the revenue collected is used to support zoological
88 activities of the zoological subdistrict as defined under
89 section 184.352.

90 6. Except as prohibited under section 184.353,
91 residents of any county that does not adopt a sales tax
92 under this section for the purpose of supporting zoological
93 activities may be charged an admission fee for zoological
94 facilities, programs, or events that are not part of the
95 zoological subdistrict defined under subdivision (15) of
96 section 184.352 as of August 28, 2017.

97 7. In any county of the second classification with
98 more than nineteen thousand seven hundred but fewer than
99 nineteen thousand eight hundred inhabitants, the proceeds of
100 the sales tax authorized by this section shall be
101 distributed so that an amount equal to three-fourths of the
102 proceeds of the tax shall be distributed to the county and
103 the remaining one-fourth shall be distributed equally among
104 the incorporated cities, towns, and villages of the county.
105 Upon request from any city, town, or village within the
106 county, the county shall make available for inspection the
107 distribution report provided to the county by the department
108 of revenue. Any expenses incurred by the county in
109 supplying such report to a city, town, or village shall be
110 paid by such city, town, or village.

111 8. In any first class county having a charter form of
112 government and having a population of nine hundred thousand

113 or more, no tax shall be imposed pursuant to this section
114 for the purpose of funding in whole or in part the
115 construction, operation or maintenance of a sports stadium,
116 field house, indoor or outdoor recreational facility,
117 center, playing field, parking facility or anything
118 incidental or necessary to a complex suitable for any type
119 of professional sport or recreation, either upon, above or
120 below the ground.

121 9. No county in this state, other than a county with a
122 charter form of government and with more than nine hundred
123 fifty thousand inhabitants and a city not within a county,
124 shall impose a tax under this section for the purpose of
125 funding in whole or in part the construction, operation, or
126 maintenance of any zoological activities, zoological
127 facilities, zoological organizations, the metropolitan
128 zoological park and museum district as created under section
129 184.350, or any zoological boards.

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

145 the balance in the account to the county and close the
146 account of that county. The director of revenue shall
147 notify each county of each instance of any amount refunded
148 or any check redeemed from receipts due the county.

149 11. No revenue received from a tax for the purpose of
150 funding zoological activities in any county shall be used
151 for the benefit of any entity that has ever been named
152 Grant's Farm or is located at ten thousand five hundred one
153 Gravois Road, Saint Louis, Missouri, or successor address,
154 or to supplant any funding received from the metropolitan
155 zoological park and museum district established under
156 section 184.350.

67.582. 1. The governing body of any county, except a
2 county of the first class with a charter form of government
3 with a population of greater than four hundred thousand
4 inhabitants, is hereby authorized to impose, by ordinance or
5 order, a sales tax in the amount of up to [one-half of] one
6 percent on all retail sales made in such county which are
7 subject to taxation under the provisions of sections 144.010
8 to 144.525 for the purpose of providing law enforcement
9 services for such county. The tax authorized by this
10 section shall be in addition to any and all other sales
11 taxes allowed by law, except that no ordinance or order
12 imposing a sales tax under the provisions of this section
13 shall be effective unless the governing body of the county
14 submits to the voters of the county, at a county or state
15 general, primary or special election, a proposal to
16 authorize the governing body of the county to impose a tax.

17 2. The ballot of submission shall contain, but need
18 not be limited to, the following language:

19 (1) If the proposal submitted involves only
20 authorization to impose the tax authorized by this section
21 the ballot shall contain substantially the following:

22 Shall the county of _____ (county's name) impose
23 a countywide sales tax of _____ (insert amount)
24 for the purpose of providing law enforcement
25 services for the county?

26 YES NO

27 If you are in favor of the question, place an "X"
28 in the box opposite "YES". If you are opposed to
29 the question, place an "X" in the box opposite
30 "NO"; or

31 (2) If the proposal submitted involves authorization
32 to enter into agreements to form a regional jail district
33 and obligates the county to make payments from the tax
34 authorized by this section the ballot shall contain
35 substantially the following:

36 Shall the county of _____ (county's name) be
37 authorized to enter into agreements for the
38 purpose of forming a regional jail district and
39 obligating the county to impose a countywide sales
40 tax of _____ (insert amount) to fund _____
41 dollars of the costs to construct a regional jail
42 and to fund the costs to operate a regional jail,
43 with any funds in excess of that necessary to
44 construct and operate such jail to be used for law
45 enforcement purposes?

46 YES NO

47 If you are in favor of the question, place an "X"
48 in the box opposite "YES". If you are opposed to
49 the question, place an "X" in the box opposite
50 "NO".

51 If a majority of the votes cast on the proposal by the
52 qualified voters voting thereon are in favor of the proposal
53 submitted pursuant to subdivision (1) of this subsection,
54 then the ordinance or order and any amendments thereto shall
55 be in effect on the first day of the second quarter
56 immediately following the election approving the proposal.
57 If the constitutionally required percentage of the voters
58 voting thereon are in favor of the proposal submitted
59 pursuant to subdivision (2) of this subsection, then the
60 ordinance or order and any amendments thereto shall be in
61 effect on the first day of the second quarter immediately
62 following the election approving the proposal. If a
63 proposal receives less than the required majority, then the
64 governing body of the county shall have no power to impose
65 the sales tax herein authorized unless and until the
66 governing body of the county shall again have submitted
67 another proposal to authorize the governing body of the
68 county to impose the sales tax authorized by this section
69 and such proposal is approved by the required majority of
70 the qualified voters voting thereon. However, in no event
71 shall a proposal pursuant to this section be submitted to
72 the voters sooner than twelve months from the date of the
73 last proposal pursuant to this section.

74 3. All revenue received by a county from the tax
75 authorized under the provisions of this section shall be
76 deposited in a special trust fund and shall be used solely
77 for providing law enforcement services for such county for
78 so long as the tax shall remain in effect. Revenue placed
79 in the special trust fund may also be utilized for capital
80 improvement projects for law enforcement facilities and for

81 the payment of any interest and principal on bonds issued
82 for said capital improvement projects.

83 4. Once the tax authorized by this section is
84 abolished or is terminated by any means, all funds remaining
85 in the special trust fund shall be used solely for providing
86 law enforcement services for the county. Any funds in such
87 special trust fund which are not needed for current
88 expenditures may be invested by the governing body in
89 accordance with applicable laws relating to the investment
90 of other county funds.

91 5. All sales taxes collected by the director of
92 revenue under this section on behalf of any county, less one
93 percent for cost of collection which shall be deposited in
94 the state's general revenue fund after payment of premiums
95 for surety bonds as provided in section 32.087, shall be
96 deposited in a special trust fund, which is hereby created,
97 to be known as the "County Law Enforcement Sales Tax Trust
98 Fund". The moneys in the county law enforcement sales tax
99 trust fund shall not be deemed to be state funds and shall
100 not be commingled with any funds of the state. The director
101 of revenue shall keep accurate records of the amount of
102 money in the trust and which was collected in each county
103 imposing a sales tax under this section, and the records
104 shall be open to the inspection of officers of the county
105 and the public. Not later than the tenth day of each month
106 the director of revenue shall distribute all moneys
107 deposited in the trust fund during the preceding month to
108 the county which levied the tax; such funds shall be
109 deposited with the county treasurer of each such county, and
110 all expenditures of funds arising from the county law
111 enforcement sales tax trust fund shall be by an
112 appropriation act to be enacted by the governing body of

113 each such county. Expenditures may be made from the fund
114 for any law enforcement functions authorized in the
115 ordinance or order adopted by the governing body submitting
116 the law enforcement tax to the voters.

117 6. The director of revenue may authorize the state
118 treasurer to make refunds from the amounts in the trust fund
119 and credited to any county for erroneous payments and
120 overpayments made, and may redeem dishonored checks and
121 drafts deposited to the credit of such counties. If any
122 county abolishes the tax, the county shall notify the
123 director of revenue of the action at least ninety days prior
124 to the effective date of the repeal and the director of
125 revenue may order retention in the trust fund, for a period
126 of one year, of two percent of the amount collected after
127 receipt of such notice to cover possible refunds or
128 overpayment of the tax and to redeem dishonored checks and
129 drafts deposited to the credit of such accounts. After one
130 year has elapsed after the effective date of abolition of
131 the tax in such county, the director of revenue shall remit
132 the balance in the account to the county and close the
133 account of that county. The director of revenue shall
134 notify each county of each instance of any amount refunded
135 or any check redeemed from receipts due the county.

136 7. Except as modified in this section, all provisions
137 of sections 32.085 and 32.087 shall apply to the tax imposed
138 under this section.

✓