

FIRST REGULAR SESSION

# HOUSE BILL NO. 907

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES WEBBER (Sponsor), STILL,  
QUINN AND KELLY (24) (Co-sponsors).

2010L.02I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a real property tax for funding early childhood education programs in certain school districts.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.3500, to read as follows:

- 67.3500. 1. The school board of any school district with its administrative headquarters located within any home rule city with more than eighty-four thousand five hundred but fewer than eighty-four thousand six hundred inhabitants may impose, by order or ordinance, an annual real property tax on all taxable real property within the school district. The tax authorized in this section shall not exceed ten cents per one hundred dollars of assessed valuation, and shall be imposed solely for the purpose of funding early childhood education programs. The tax authorized in this section shall be in addition to all other property taxes imposed by law, and shall be stated separately from all other charges and taxes.**
- 2. No such order or ordinance adopted under this section shall become effective unless the school district submits to the voters residing within the district at a state general, primary, or special election a proposal to authorize the district to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the calendar year immediately following its approval. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 shall not become effective unless and until the question is resubmitted under this section  
18 to the qualified voters and such question is approved by a majority of the qualified voters  
19 voting on the question.

20         **3. The tax authorized under this section shall be levied and collected in the same**  
21 **manner as other real property taxes are levied and collected within the school district.**

22         **4. All revenue collected under this section shall be deposited in a special trust fund,**  
23 **which is hereby created and shall be known as the "Early Childhood Education Programs**  
24 **Property Tax Fund", and shall be used solely for the designated purposes.**

25         **5. Any school district that has adopted the property tax authorized in this section**  
26 **may submit the question of repeal of the tax to the voters on any date available for elections**  
27 **for the district. If a majority of the votes cast on the question by the qualified voters voting**  
28 **thereon are in favor of the repeal, that repeal shall become effective on December thirty-**  
29 **first of the calendar year in which such repeal was approved. If a majority of the votes cast**  
30 **on the question by the qualified voters voting thereon are opposed to the repeal, then the**  
31 **property tax authorized in this section shall remain effective until the question is**  
32 **resubmitted under this section to the qualified voters and the repeal is approved by a**  
33 **majority of the qualified voters voting on the question.**

34         **6. Whenever any school district that has adopted the property tax authorized in**  
35 **this section receives a petition, signed by a number of registered voters of the district equal**  
36 **to at least twenty percent of the number of registered voters of the district voting in the last**  
37 **gubernatorial election, calling for an election to repeal the property tax imposed under this**  
38 **section, the district shall submit to the voters of the district a proposal to repeal the tax.**  
39 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**  
40 **favor of the repeal, the repeal shall become effective on December thirty-first of the**  
41 **calendar year in which such repeal was approved. If a majority of the votes cast on the**  
42 **question by the qualified voters voting thereon are opposed to the repeal, then the property**  
43 **tax authorized in this section shall remain effective until the question is resubmitted under**  
44 **this section to the qualified voters and the repeal is approved by a majority of the qualified**  
45 **voters voting on the question.**

46         **7. If the tax is repealed or terminated by any means, all funds remaining in the**  
47 **special trust fund shall continue to be used solely for the designated purposes, and the**  
48 **school district may order retention in the trust fund, for a period of one year, of two**  
49 **percent of the amount collected after such repeal or termination to cover possible refunds**  
50 **or overpayment of the tax and to redeem dishonored checks and drafts deposited to the**  
51 **credit of such account. After one year has elapsed after the effective date of abolition of**

52 **the tax in such district, the district's treasurer shall remit the balance in the account to the**  
53 **school district's general fund and close the account.**

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