

FIRST REGULAR SESSION

HOUSE BILL NO. 36

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LANT.

0058H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to surcharges on rental services.

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 67.746, to read as follows:

67.746. 1. The governing body of any county of the third classification without a township form of government and with more than twenty-three thousand but fewer than twenty-six thousand inhabitants and with a city of the fourth classification with more than seven hundred but fewer than eight hundred inhabitants as the county seat may impose, by order or ordinance, a surcharge on the rental of rafts, tubes, or other flotation devices and on the daily rental of rooms or accommodations by transient guests of hotels, motels, cabins, campsites, or campgrounds within the county. The surcharge authorized under this section shall be equal to five percent of the costs of such rentals. The surcharge authorized under this section shall be in addition to all other sales taxes and charges 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 governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body to impose a surcharge under this section. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the surcharge shall become effective on the first day of the second calendar quarter after the adoption of the surcharge. If a majority of the votes cast on the proposal by the qualified voters voting

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.

18 thereon are opposed to the proposal, then the surcharge shall not become effective unless
19 and until the question is again submitted to the voters and the voters approve such
20 proposal. No proposal under this subsection shall be submitted to voters within one year
21 of a previous proposal submitted to voters under this subsection.

22 3. 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 "County Emergency and Public Safety
24 Services Surcharge Fund", and shall be used solely to offset the costs of providing
25 emergency medical and public safety services within the county, including the costs
26 associated with the construction and maintenance of a county jail. The moneys in the fund
27 shall be distributed, as close as reasonably possible, in the following percentages:

28 (1) Ten percent to a city of the fourth classification with more than one thousand
29 seven hundred but fewer than one thousand nine hundred inhabitants located in the
30 county;

31 (2) Ten percent to a city of the fourth classification with more than one thousand
32 nine hundred but fewer than two thousand one hundred inhabitants located in the county;

33 (3) Ten percent to a city of the fourth classification with more than seven hundred
34 but fewer than eight hundred inhabitants and that is the county seat of the county;

35 (4) Five percent to the prosecutor offices in the county; and

36 (5) Sixty-five percent to the sheriff's offices in the county.

37 4. Every retailer, vendor, operator, and other person who sells goods and services
38 subject to the surcharge authorized under this section shall be liable and responsible for
39 the payment of surcharges due and shall make a return and remit such surcharges to the
40 county at such times and in such manner as the governing body of the county shall
41 prescribe. The collection of the surcharges imposed by this section shall be computed in
42 accordance with schedules or systems approved by the governing body of the county. No
43 surcharge shall be charged on any sale of one dollar or less.

44 5. The governing body of any county that has adopted the surcharge authorized
45 under this section may submit the question of repeal of the surcharge to the voters on any
46 date available for elections for the county. If a majority of the votes cast on the question
47 by the qualified voters voting thereon are in favor of the repeal, that repeal shall become
48 effective on December thirty-first of the calendar year in which such repeal was approved.
49 If a majority of the votes cast on the question by the qualified voters voting thereon are
50 opposed to the repeal, then the surcharge authorized in this section shall remain effective
51 until the question is again submitted to the qualified voters under this subsection, and the
52 repeal is approved by a majority of the qualified voters voting on the question.

53 **6. Whenever the governing body of any county that has adopted the surcharge**
54 **authorized in this section receives a petition, signed by a number of registered voters of the**
55 **county equal to at least ten percent of the number of registered voters of the county voting**
56 **in the last gubernatorial election, calling for an election to repeal the surcharge imposed**
57 **under this section, the governing body shall submit to the voters a proposal to repeal the**
58 **surcharge. If a majority of the votes cast on the question by the qualified voters voting**
59 **thereon are in favor of the repeal, the repeal shall become effective on December**
60 **thirty-first of the calendar year in which such repeal was approved. If a majority of the**
61 **votes cast on the question by the qualified voters voting thereon are opposed to the repeal,**
62 **then the surcharge authorized in this section shall remain effective until the question is**
63 **resubmitted under this section to the qualified voters and the repeal is approved by a**
64 **majority of the qualified voters voting on the question.**

65 **7. If the surcharge is repealed or terminated by any means, all funds remaining in**
66 **the special trust fund shall continue to be used solely for the designated purposes, and the**
67 **county may order retention in the trust fund, for a period of one year, of two percent of the**
68 **amount collected after receipt of such notice to cover possible refunds or overpayment of**
69 **the surcharge and to redeem dishonored checks and drafts deposited to the credit of such**
70 **accounts. After one year has elapsed after the effective date of abolition of the surcharge,**
71 **the county treasurer or equivalent official shall remit the balance in the account to the**
72 **general fund of the county and close the special trust fund.**

✓