

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 495**  
**99TH GENERAL ASSEMBLY**

0787H.02C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal section 94.900, RSMo, and to enact in lieu thereof one new section relating to sales taxes dedicated to public safety purposes.

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

Section A. Section 94.900, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.900, to read as follows:

94.900. 1. (1) The governing body of the following cities may impose a tax as provided in this section:

(a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants;

(b) **Any city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants and located in any county of the first classification with more than ninety-two thousand but fewer than one hundred one thousand inhabitants;**

(c) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants;

~~[(c) Any city of the fourth classification with more than two thousand six hundred but fewer than two thousand seven hundred inhabitants and located in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;]~~

(d) Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants;

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.

19 (e) Any home rule city with more than seventy-three thousand but fewer than seventy-  
20 five thousand inhabitants.

21 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby  
22 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one  
23 percent on all retail sales made in such city which are subject to taxation under the provisions  
24 of sections 144.010 to 144.525 for the purpose of improving the public safety for such city,  
25 including but not limited to expenditures on equipment, city employee salaries and benefits, and  
26 facilities for police, fire and emergency medical providers. The tax authorized by this section  
27 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or  
28 order imposing a sales tax pursuant to the provisions of this section shall be effective unless the  
29 governing body of the city submits to the voters of the city, at a county or state general, primary  
30 or special election, a proposal to authorize the governing body of the city to impose a tax.

31 2. **(1) Except as otherwise provided in subdivision (2) of this subsection,** if the  
32 proposal submitted involves only authorization to impose the tax authorized by this section, the  
33 ballot of submission shall contain, but need not be limited to, the following language:

34 Shall the city of ..... (city's name) impose a citywide sales tax of  
35 ..... (insert amount) for the purpose of improving the public safety of the city?

36 ☐ YES ☐ NO

37

38 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
39 to the question, place an "X" in the box opposite "NO".

40

41 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
42 of the proposal submitted pursuant to this subsection, then the ordinance or order and any  
43 amendments thereto shall be in effect on the first day of the second calendar quarter after the  
44 director of revenue receives notification of adoption of the local sales tax. If a proposal receives  
45 less than the required majority, then the governing body of the city shall have no power to  
46 impose the sales tax herein authorized unless and until the governing body of the city shall again  
47 have submitted another proposal to authorize the governing body of the city to impose the sales  
48 tax authorized by this section and such proposal is approved by the required majority of the  
49 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section  
50 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant  
51 to this section.

52 **(2) For any city described in paragraph (b) of subdivision (1) of subsection 1 of this**  
53 **section, if the proposal submitted involves only authorization to impose the tax authorized**

54 **by this section, the ballot of submission shall contain, but need not be limited to, the**  
55 **following language:**

56

57 **Shall the city of ..... (city's name) impose a citywide sales tax**  
58 **of ..... (insert amount) for a period of five years from the date on which the tax is first**  
59 **imposed for the purpose of improving the public safety of the city?**

60 ☐ **YES**      ☐ **NO**

61

62 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**  
63 **opposed to the question, place an "X" in the box opposite "NO".**

64

65 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**  
66 **favor of the proposal submitted pursuant to this subdivision, then the ordinance or order**  
67 **and any amendments thereto shall be in effect on the first day of the second calendar**  
68 **quarter after the director of revenue receives notification of adoption of the local sales tax.**  
69 **If a proposal receives less than the required majority, then the governing body of the city**  
70 **shall have no power to impose the sales tax herein authorized and the authorization is**  
71 **repealed.**

72       3. All revenue received by a city from the tax authorized under the provisions of this  
73 section shall be deposited in a special trust fund and shall be used solely for improving the public  
74 safety for such city for so long as the tax shall remain in effect.

75       4. Once the tax authorized by this section is abolished or is terminated by any means, all  
76 funds remaining in the special trust fund shall be used solely for improving the public safety for  
77 the city. Any funds in such special trust fund which are not needed for current expenditures may  
78 be invested by the governing body in accordance with applicable laws relating to the investment  
79 of other city funds.

80       5. All sales taxes collected by the director of the department of revenue under this  
81 section on behalf of any city, less one percent for cost of collection which shall be deposited in  
82 the state's general revenue fund after payment of premiums for surety bonds as provided in  
83 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known  
84 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be  
85 deemed to be state funds and shall not be commingled with any funds of the state. The  
86 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be  
87 transferred and placed to the credit of the general revenue fund. The director of the department  
88 of revenue shall keep accurate records of the amount of money in the trust and which was  
89 collected in each city imposing a sales tax pursuant to this section, and the records shall be open

90 to the inspection of officers of the city and the public. Not later than the tenth day of each month  
91 the director of the department of revenue shall distribute all moneys deposited in the trust fund  
92 during the preceding month to the city which levied the tax; such funds shall be deposited with  
93 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall  
94 be by an appropriation act to be enacted by the governing body of each such city. Expenditures  
95 may be made from the fund for any functions authorized in the ordinance or order adopted by  
96 the governing body submitting the tax to the voters.

97 6. The director of the department of revenue may make refunds from the amounts in the  
98 trust fund and credited to any city for erroneous payments and overpayments made, and may  
99 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes  
100 the tax, the city shall notify the director of the department of revenue of the action at least ninety  
101 days prior to the effective date of the repeal and the director of the department of revenue may  
102 order retention in the trust fund, for a period of one year, of two percent of the amount collected  
103 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
104 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
105 after the effective date of abolition of the tax in such city, the director of the department of  
106 revenue shall remit the balance in the account to the city and close the account of that city. The  
107 director of the department of revenue shall notify each city of each instance of any amount  
108 refunded or any check redeemed from receipts due the city.

109 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
110 apply to the tax imposed pursuant to this section.

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