

FIRST REGULAR SESSION

HOUSE BILL NO. 615

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KOLLER.

Read 1st time February 1, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0689L.011

AN ACT

To repeal section 67.582, RSMo 2000, relating to the law enforcement local sales tax, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 67.582, RSMo 2000, is repealed and one new section enacted in lieu thereof, to be known as section 67.582, to read as follows:

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

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

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

Shall the county of (county's name) impose a countywide sales tax of (insert amount) for the purpose of providing law enforcement services for the

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

17 county?

18 ☐ Yes

☐ No

19

20 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
21 to the question, place an "X" in the box opposite "No"; or

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

25 Shall the county of (county's name) be authorized to enter into
26 agreements for the purpose of forming a regional jail district and obligating the county to impose
27 a countywide sales tax of (insert amount) to fund dollars of the
28 costs to construct a regional jail and to fund the costs to operate a regional jail, with any funds
29 in excess of that necessary to construct and operate such jail to be used for law enforcement
30 purposes?

31 ☐ Yes

☐ No

32

33 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
34 to the question, place an "X" in the box opposite "No".

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
37 of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or
38 order and any amendments [thereto] **to such ordinance or order** shall be in effect on the first
39 day of the second quarter immediately following the election approving the proposal. If the
40 constitutionally required percentage of the voters voting thereon are in favor of the proposal
41 submitted pursuant to subdivision (2) of this subsection, then the ordinance or order and any
42 amendments [thereto] **to such ordinance or order** shall be in effect on the first day of the
43 second quarter immediately following the election approving the proposal. If a proposal receives
44 less than the required majority, then the governing body of the county shall have no power to
45 impose the sales tax [herein] authorized **by this section** unless and until the governing body of
46 the county shall again have submitted another proposal to authorize the governing body of the
47 county to impose the sales tax authorized by this section and such proposal is approved by the
48 required majority of the qualified voters voting thereon. However, in no event shall a proposal
49 pursuant to this section be submitted to the voters sooner than twelve months from the date of
50 the last proposal pursuant to this section.

51 3. All revenue received by a county from the tax authorized [under the provisions of] **by**
52 this section shall be deposited in a special trust fund and shall be used solely for providing law

53 enforcement services for such county for so long as the tax shall remain in effect. Revenue
54 placed in the special trust fund may also be utilized for capital improvement projects for law
55 enforcement facilities and for the payment of any interest and principal on bonds issued for said
56 capital improvement projects.

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

62 5. All sales taxes collected by the director of revenue under this section on behalf of any
63 county, less one percent for cost of collection which shall be deposited in the state's general
64 revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,
65 shall be deposited in a special trust fund, which is hereby created, to be known as the "County
66 Law Enforcement Sales Tax Trust Fund". The moneys in the county law enforcement sales tax
67 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
68 the state. The director of revenue shall keep accurate records of the amount of money in the trust
69 and which was collected in each county imposing a sales tax under this section, and the records
70 shall be open to the inspection of officers of the county and the public. Not later than the tenth
71 day of each month the director of revenue shall distribute all moneys deposited in the trust fund
72 during the preceding month to the county which levied the tax; such funds shall be deposited
73 with the county treasurer of each such county, and all expenditures of funds arising from the
74 county law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the
75 governing body of each such county. Expenditures may be made from the fund for any law
76 enforcement functions authorized in the ordinance or order adopted by the governing body
77 submitting the law enforcement tax to the voters.

78 6. The director of revenue may authorize the state treasurer to make refunds from the
79 amounts in the trust fund and credited to any county for erroneous payments and overpayments
80 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
81 If any county abolishes the tax, the county shall notify the director of revenue of the action at
82 least ninety days prior to the effective date of the repeal and the director of revenue may order
83 retention in the trust fund, for a period of one year, of two percent of the amount collected after
84 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
85 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
86 after the effective date of abolition of the tax in such county, the director of revenue shall remit
87 the balance in the account to the county and close the account of that county. The director of
88 revenue shall notify each county of each instance of any amount refunded or any check redeemed

89 from receipts due the county.

90 7. Except as modified in this section, all provisions of sections 32.085 and 32.087,

91 RSMo, shall apply to the tax imposed under this section.