

FIRST REGULAR SESSION

[PERFECTED]

# HOUSE BILL NO. 321

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SKAGGS, CURLS, WILSON (42), CAMPBELL,  
VAN ZANDT AND HOPPE (Co-sponsors).

Read 1<sup>st</sup> time January 10, 2001, and 1000 copies ordered printed.

Read 2<sup>nd</sup> time January 11, 2001, and referred to the Committee on Urban Affairs, February 1, 2001.

Reported from the Committee on Urban Affairs, February 26, 2001, with recommendation that the bill Do Pass.

Taken up for Perfection March 12, 2001. Bill ordered Perfected and printed.

TED WEDEL, Chief Clerk

0925L.01P

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## AN ACT

To repeal section 92.402, RSMo 2000, relating to taxation for public mass transportation systems, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 92.402, RSMo 2000, is repealed and one new section enacted in lieu  
2 thereof, to be known as section 92.402, to read as follows:

92.402. 1. Any city may, by a majority vote of its council or governing body, impose  
2 a sales tax for the benefit of the public mass transportation system operating within such city as  
3 provided in sections 92.400 to 92.421.

4 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the  
5 receipts from the sale at retail of all tangible personal property or taxable services at retail within  
6 any city adopting such tax, if such property and services are subject to taxation by the state of  
7 Missouri pursuant to the provisions of sections 144.010 to 144.525, RSMo. Seven and one-half  
8 percent of the sales tax shall be distributed to the interstate transportation authority pursuant to  
9 the provisions of section 92.421. The remainder of the tax in excess of such seven and one-half  
10 percent shall expire on December 31, [2001] **2003**, on which date the authority shall be in full  
11 compliance with handicapped accessibility pursuant to the terms of the Americans with  
12 Disabilities Act.

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

13           3. Within ten days after the adoption of any ordinance imposing such a sales tax, the city  
14 clerk shall forward to the director of revenue by United States registered mail or certified mail  
15 a certified copy of the ordinance of the council or governing body. The ordinance shall reflect  
16 the effective date thereof and shall be accompanied by a map of the city clearly showing the  
17 boundaries thereof.

18           4. If the boundaries of a city in which such sales tax has been imposed shall thereafter  
19 be changed or altered, the city clerk shall forward to the director of revenue by United States  
20 registered mail or certified mail a certified copy of the ordinance adding or detaching territory  
21 from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied  
22 by a map of the city clearly showing the territory added thereto or detached therefrom. Upon  
23 receipt of the ordinance and map, the tax imposed by sections 92.400 to 92.421 shall be effective  
24 in the added territory or abolished in the detached territory on the effective date of the change  
25 of the city boundary.