

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 642
91ST GENERAL ASSEMBLY

Reported from the Committee on Local Government and Economic Development, April 12, 2001, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

TERRY L. SPIELER, Secretary.

1698S.02C

AN ACT

To repeal section 221.120, RSMo 2000, relating to the authorization of a sales tax for regional jail districts and associated court facilities, and to enact in lieu thereof two new sections relating to the same subject, with an expiration date.

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

Section A. Section 221.120, RSMo 2000, is repealed and two new sections enacted in lieu thereof, to be known as sections 221.120 and 221.407, to read as follows:

221.120. 1. If any prisoner confined in the county jail is sick and in the judgment of the jailer, requires the attention of a physician, dental care, or medicine, the jailer shall procure the necessary medicine, dental care or medical attention necessary or proper to maintain the health of the prisoner. The costs of such medicine, dental care, or medical attention shall be paid by the prisoner through any health insurance policy as defined in subsection 3 of this section, from which the prisoner is eligible to receive benefits. If the prisoner is not eligible for such health insurance benefits then the prisoner shall be liable for the payment of such medical attention, dental care, or medicine, and the assets of such prisoner may be subject to levy and execution under court order to satisfy such expenses in accordance with the provisions of section 221.070, and any other applicable law. The county commission of the county may at times authorize payment of certain medical costs that the county commission determines to be necessary and reasonable. As used in this section, the term "medical costs" includes the actual costs of medicine, dental care or other medical attention and necessary costs associated with such medical care such as transportation, guards and inpatient care.

2. The county commission may, in their discretion, employ a physician by the year, to attend such prisoners, and make such reasonable charge for his service and medicine, when

18 required, to be taxed and collected as provided by law.

19 3. As used in this section, the following terms mean:

20 (1) "Assets", property, tangible or intangible, real or personal, belonging to or due a
21 prisoner or a former prisoner, including income or payments to such prisoner from Social
22 Security, workers' compensation, veterans' compensation, pension benefits, previously earned
23 salary or wages, bonuses, annuities, retirement benefits, compensation paid to the prisoner
24 per work or services performed while a prisoner or from any other source whatsoever,
25 including any of the following:

26 (a) Money or other tangible assets received by the prisoner as a result of a settlement
27 of a claim against the state, any agency thereof, or any claim against an employee or
28 independent contractor arising from and in the scope of the employee's or contractor's official
29 duties on behalf of the state or any agency thereof;

30 (b) A money judgment received by the prisoner from the state as a result of a civil
31 action in which the state, an agency thereof or any state employee or independent contractor
32 where such judgment arose from a claim arising from the conduct of official duties on behalf
33 of the state by the employee or subcontractor or for any agency of the state;

34 (c) A current stream of income from any source whatsoever, including a salary, wages,
35 disability benefits, retirement benefits, pension benefits, insurance or annuity benefits, or
36 similar payments; and

37 (2) "Health insurance policy", any group insurance policy providing coverage on an
38 expense-incurred basis, any group service or indemnity contract issued by a not-for-profit
39 health services corporation or any self-insured group health benefit plan of any type or
40 description.

41 **4. When the final determination of any criminal prosecution shall be such**
42 **as to render the state liable for costs under existing laws, then the costs of**
43 **necessary and reasonable medical expenses incurred on behalf of the offender shall**
44 **be paid in addition to the per diem cost of incarceration contained in section**
45 **221.105, subject to appropriations.**

221.407. 1. The commission of any regional jail district, the jails of which are
2 **operated by member counties and not private authorities, may impose, by order,**
3 **a sales tax in the amount of one-eighth of one percent, one-fourth of one percent,**
4 **three-eighths of one percent or one-half of one percent on all retail sales made in**
5 **such region which are subject to taxation pursuant to the provisions of sections**
6 **144.010 to 144.525, RSMo, for the purpose of providing jail services and court**
7 **facilities and equipment for such region. The tax authorized by this section shall**
8 **be in addition to any and all other sales taxes allowed by law, except that no order**

9 imposing a sales tax pursuant to the provisions of this section shall be effective
10 unless the commission submits to the voters of the district, on any election date
11 authorized in chapter 115, RSMo, a proposal to authorize the commission to impose
12 a tax.

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

15 Shall the regional jail district of (counties' names) impose a region-
16 wide sales tax of (insert amount) for the purpose of providing jail services
17 and court facilities and equipment for the region?

18 Yes No

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

21 If a majority of the votes cast on the proposal by the qualified voters of the district
22 voting thereon are in favor of the proposal, then the order and any amendment to
23 such order shall be in effect on the first day of the second quarter immediately
24 following the election approving the proposal. If the proposal receives less than
25 the required majority, the commission shall have no power to impose the sales tax
26 authorized pursuant to this section unless and until the commission shall again
27 have submitted another proposal to authorize the commission to impose the sales
28 tax authorized by this section and such proposal is approved by the required
29 majority of the qualified voters of the district voting on such proposal; however, in
30 no event shall a proposal pursuant to this section be submitted to the voters sooner
31 than twelve months from the date of the last submission of a proposal pursuant to
32 this section.

33 3. All revenue received by a district from the tax authorized pursuant to the
34 provisions of this section shall be deposited in a special trust fund and shall be
35 used solely for providing jail services and court facilities and equipment for such
36 district for so long as the tax shall remain in effect.

37 4. Once the tax authorized by this section is abolished or terminated by any
38 means, all funds remaining in the special trust fund shall be used solely for
39 providing jail services and court facilities and equipment for the district. Any
40 funds in such special trust fund which are not needed for current expenditures
41 may be invested by the commission in accordance with applicable laws relating to
42 the investment of other county funds.

43 5. All sales taxes collected by the director of revenue pursuant to this
44 section on behalf of any district, less one percent for cost of collection which shall
45 be deposited in the state's general revenue fund after payment of premiums for

46 surety bonds as provided in section 32.087, RSMo, shall be deposited in a special
47 trust fund, which is hereby created, to be know as the "Regional Jail District Sales
48 Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall
49 not be deemed to be state funds and shall not be commingled with any funds of the
50 state. The director of revenue shall keep accurate records of the amount of money
51 in the trust fund which was collected in each district imposing a sales tax pursuant
52 to this section, and the records shall be open to the inspection of officers of each
53 member county and the public. Not later than the tenth day of each month the
54 director of revenue shall distribute all moneys deposited in the trust fund during
55 the preceding month to the district which levied the tax. Such funds shall be
56 deposited with the treasurer of each such district, and all expenditures of funds
57 arising from the regional jail district sales tax trust fund shall be paid pursuant to
58 an appropriation adopted by the commission and shall be approved by the
59 commission. Expenditures may be made from the fund for any function authorized
60 in the order adopted by the commission submitting the regional jail district tax to
61 the voters.

62 6. The director of revenue may authorize the state treasurer to make
63 refunds from the amounts in the trust fund and credited to any district for
64 erroneous payments and overpayments made, and may redeem dishonored checks
65 and drafts deposited to the credit of such districts. If any district abolishes the tax,
66 the commission shall notify the director of revenue of the action at least ninety
67 days prior to the effective date of the repeal and the director of revenue may order
68 retention in the trust fund, for a period of one year, of two percent of the amount
69 collected after receipt of such notice to cover possible refunds or overpayment of
70 the tax and to redeem dishonored checks and drafts deposited to the credit of such
71 accounts. After one year has elapsed after the effective date of abolition of the tax
72 in such district, the director of revenue shall remit the balance in the account to
73 the district and close the account of that district. The director of revenue shall
74 notify each district in each instance of any amount refunded or any check
75 redeemed from receipts due the district.

76 7. Except as provided in this section, all provisions of sections 32.085 and
77 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

78 8. The provisions of this section shall expire August 28, 2015.