

SECOND REGULAR SESSION

# HOUSE BILL NO. 1960

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES MONACO, SANDERS BROOKS, WALTON,  
COPENHAVER (Co-sponsors), CURLS, CARNAHAN, HARDING, TROUPE AND BRAY.

Read 1<sup>st</sup> time February 14, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

4290L.02I

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### AN ACT

To amend chapter 149, RSMo, by adding thereto two new sections relating to taxation of tobacco products, with a referendum clause.

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

Section A. Chapter 149, RSMo, is amended by adding thereto two new sections, to be  
2 known as sections 149.087 and 149.088, to read as follows:

**149.087. 1. In addition to the sales tax imposed in section 144.020, RSMo, there is  
2 hereby imposed a tax on the amount of sales at retail for all tobacco products other than  
3 cigarettes, as defined in section 149.011, in an amount equal to seventy-five cents.**

**4 2. There is hereby created in the state treasury the "Child and Youth Development  
5 Fund", which shall consist of revenue collected pursuant to this section and section  
6 149.088. The revenue derived from the seventy-five cent tax imposed pursuant to this  
7 section shall be used exclusively for the following purposes:**

**8 (1) Fifteen cents of the additional tax imposed pursuant to this section shall be  
9 deposited in the child and youth development fund and used to provide access to high-  
10 quality early education programs;**

**11 (2) Fifteen cents of the additional tax imposed pursuant to this section shall be  
12 deposited in the child and youth development fund and used to provide youth development  
13 programs during nonschool hours;**

**14 (3) The remaining revenue derived from the additional tax imposed pursuant to  
15 this section shall be deposited in the state treasury to the credit of the general revenue fund.**

**16 3. Notwithstanding section 33.080, RSMo, to the contrary, any moneys remaining  
17 in the child and youth development fund at the end of the biennium shall not revert to the  
18 credit of the general revenue fund.**

19           **4. The state treasurer shall invest moneys in the child and youth development fund**  
20 **in the same manner as other funds are invested. Any interest and moneys earned on such**  
21 **investments shall be credited to the fund.**

**149.088. In addition to the tax imposed in section 149.015, there is hereby imposed**  
2 **a tax upon the sale of cigarettes in an amount equal to thirty-seven and one-half mills per**  
3 **cigarette. The revenue derived from the additional tax imposed pursuant to this section**  
4 **shall be used exclusively for the following purposes:**

5           **(1) Fifteen cents of the additional tax imposed pursuant to this section shall be**  
6 **deposited in the child and youth development fund and used to provide access to high-**  
7 **quality early education programs;**

8           **(2) Fifteen cents of the additional tax imposed pursuant to this section shall be**  
9 **deposited in the child and youth development fund and used to provide youth development**  
10 **programs during nonschool hours;**

11           **(3) The remaining revenue derived from the additional tax imposed pursuant to**  
12 **this section shall be deposited in the state treasury to the credit of the general revenue fund.**

          Section B. Section A of this act is hereby submitted to the qualified voters of this state  
2 for approval or rejection at an election which is hereby ordered and which shall be held and  
3 conducted on the Tuesday immediately following the first Monday in November, 2002, or at a  
4 special election to be called by the governor for that purpose, pursuant to the laws and  
5 constitutional provisions of this state applicable to general elections and the submission of  
6 referendum measures by initiative petition, and it shall become effective when approved by a  
7 majority of the votes cast thereon at such election and not otherwise.