

SECOND REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 1078

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES WHORTON, COPENHAVER, HEGEMAN,
RELFORD AND KELLY (36) (Co-sponsors).

Pre-filed December 3, 2001, and 1000 copies ordered printed.

Read 1st time January 9, 2002.

Read 2nd time January 10, 2002, and referred to the Committee on Correctional and State Institutions, January 10, 2002.

Reported from the Committee on Correctional and State Institutions February 20, 2002, with recommendation that the bill Do Pass
by Consent.

Perfectured by Consent February 28, 2002.

TED WEDEL, Chief Clerk

2552L.01P

AN ACT

To amend chapter 221, RSMo, by adding thereto one new section authorizing a sales tax for regional jail districts and associated court facilities, with an expiration date.

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

Section A. Chapter 221, RSMo, is amended by adding thereto one new section, to be
2 known as section 221.407, to read as follows:

221.407. 1. The commission of any regional jail district may impose, by order, a
2 sales tax in the amount of one-eighth of one percent, one-fourth of one percent, three-
3 eighths of one percent, or one-half of one percent on all retail sales made in such region
4 which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525,
5 RSMo, for the purpose of providing jail services and court facilities and equipment for
6 such region. The tax authorized by this section shall be in addition to any and all other
7 sales taxes allowed by law, except that no order imposing a sales tax pursuant to this
8 section shall be effective unless the commission submits to the voters of the district, on any
9 election date authorized in chapter 115, RSMo, a proposal to authorize the commission to
10 impose a tax.

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

13 Shall the regional jail district of (counties' names) impose a region-wide

14 sales tax of (insert amount) for the purpose of providing jail services and court
15 facilities and equipment for the region?

16 ☐ YES

☐ NO

17

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

20

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

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

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

41 5. All sales taxes collected by the director of revenue pursuant to this section on
42 behalf of any district, less one percent for cost of collection which shall be deposited in the
43 state's general revenue fund after payment of premiums for surety bonds as provided in
44 section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created,
45 to be known as the "Regional Jail District Sales Tax Trust Fund". The moneys in the
46 regional jail district sales tax trust fund shall not be deemed to be state funds and shall not
47 be commingled with any funds of the state. The director of revenue shall keep accurate
48 records of the amount of money in the trust fund which was collected in each district
49 imposing a sales tax pursuant to this section, and the records shall be open to the inspection

50 of officers of each member county and the public. Not later than the tenth day of each
51 month the director of revenue shall distribute all moneys deposited in the trust fund during
52 the preceding month to the district which levied the tax. Such funds shall be deposited
53 with the treasurer of each such district, and all expenditures of funds arising from the
54 regional jail district sales tax trust fund shall be paid pursuant to an appropriation
55 adopted by the commission and shall be approved by the commission. Expenditures may
56 be made from the fund for any function authorized in the order adopted by the commission
57 submitting the regional jail district tax to the voters.

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

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

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