

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1078

91ST GENERAL ASSEMBLY

2552S.02T

2002

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 known as section 221.407, to read as follows:

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

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

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

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters of the district voting

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

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

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

40 5. All sales taxes collected by the director of revenue pursuant to this section on
41 behalf of any district, less one percent for cost of collection which shall be deposited in the
42 state's general revenue fund after payment of premiums for surety bonds as provided in
43 section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created,
44 to be known as the "Regional Jail District Sales Tax Trust Fund". The moneys in the
45 regional jail district sales tax trust fund shall not be deemed to be state funds and shall not
46 be commingled with any funds of the state. The director of revenue shall keep accurate
47 records of the amount of money in the trust fund which was collected in each district
48 imposing a sales tax pursuant to this section, and the records shall be open to the inspection
49 of officers of each member county and the public. Not later than the tenth day of each
50 month the director of revenue shall distribute all moneys deposited in the trust fund during
51 the preceding month to the district which levied the tax. Such funds shall be deposited
52 with the treasurer of each such district, and all expenditures of funds arising from the
53 regional jail district sales tax trust fund shall be paid pursuant to an appropriation
54 adopted by the commission and shall be approved by the commission. Expenditures may
55 be made from the fund for any function authorized in the order adopted by the commission
56 submitting the regional jail district tax to the voters.

- 57 **6. The director of revenue may authorize the state treasurer to make refunds from**
58 **the amounts in the trust fund and credited to any district for erroneous payments and**
59 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**
60 **of such districts. If any district abolishes the tax, the commission shall notify the director**
61 **of revenue of the action at least ninety days prior to the effective date of the repeal, and the**
62 **director of revenue may order retention in the trust fund, for a period of one year, of two**
63 **percent of the amount collected after receipt of such notice to cover possible refunds or**
64 **overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit**
65 **of such accounts. After one year has elapsed after the effective date of abolition of the tax**
66 **in such district, the director of revenue shall remit the balance in the account to the district**
67 **and close the account of that district. The director of revenue shall notify each district in**
68 **each instance of any amount refunded or any check redeemed from receipts due the**
69 **district.**
- 70 **7. Except as provided in this section, all provisions of sections 32.085 and 32.087,**
71 **RSMo, shall apply to the tax imposed pursuant to this section.**
- 72 **8. The provisions of this section shall expire September 30, 2015.**