

FIRST REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 48

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DOUGHERTY.

Pre-filed December 1, 2004 and copies ordered printed.

Read 1st time January 5, 2005.

Read 2nd time January 6, 2005 and referred to the Committee on Ways and Means January 25, 2005.

Reported from the Committee on Ways and Means March 1, 2005, with recommendation that the bill Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

Reported from the Committee on Rules March 3, 2005 with recommendation that the bill Do Pass with a time limit for debate.

Taken up for Perfection March 9, 2005. Bill ordered Perfected and printed, as amended.

STEPHEN S. DAVIS, Chief Clerk

0382L.01P

AN ACT

To repeal sections 144.518 and 184.357, RSMo, and to enact in lieu thereof three new sections relating to museum and tourism-related activities, with an emergency clause.

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

Section A. Sections 144.518 and 184.357, RSMo, are repealed and three new sections
2 enacted in lieu thereof, to be known as sections 82.850, 144.518, and 184.357, to read as follows:

82.850. 1. As used in this section, the following terms mean:

2 (1) "Food", all products commonly used for meals or drinks, including alcoholic
3 beverages;

4 (2) "Food establishment", any café, cafeteria, lunchroom, or restaurant which sells
5 meals or drinks to the public;

6 (3) "Gross receipts", the gross receipts from sales of meals or drinks prepared on
7 the premises and delivered to the purchaser (excluding sales tax);

8 (4) "Museum", any museum dedicated to the preservation of the history of the
9 westward expansion movement of the United States by covered wagon, train, water, or

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

10 similar means of transportation, and which is or was owned by this state on the effective
11 date of the tax authorized in this section, and which is operated by the city or any other
12 person;

13 (5) "Person", any individual, corporation, partnership, or other entity;

14 (6) "Tourism-related activities", those activities commonly associated with the
15 development, promotion, and operation of tourism and related facilities for the city,
16 including historic preservation.

17 2. The city council of any home rule city with more than one hundred thirteen
18 thousand two hundred but less than one hundred thirteen thousand three hundred
19 inhabitants may impose a tax on the gross receipts derived from the amount of sales or
20 charges for all meals and drinks furnished by every person operating a food establishment
21 situated in the city or a portion thereof. The tax authorized in this section may be imposed
22 in increments of one-eighth of one percent, up to a maximum of two percent of such gross
23 receipts. One-half of any such tax imposed under this section shall be used solely for the
24 development, promotion, and operation of a museum. Such tax shall be in addition to all
25 other sales taxes imposed on such food establishments, and shall be stated separately from
26 all other charges and taxes. Such tax shall not become effective unless the city council, by
27 order or ordinance, submits to the voters of the city a proposal to authorize the city council
28 to impose a tax under this section on any day available for such city to hold municipal
29 elections or at a special election called for the purpose.

30 3. The ballot of submission for the tax authorized in this section shall be in
31 substantially the following form:

32 Shall (insert the name of the city) impose a tax on the gross receipts derived
33 from the sales of meals or drinks at any food establishment situated in (name of city)
34 at a rate of (insert rate of percent) percent for the sole purpose of providing funds for
35 the development, promotion, and operation of museum and tourism-related activities and
36 facilities, with (insert rate of percent) percent of such tax dedicated to museum
37 purposes?

38 ☐ YES

☐ NO

39

40 If a majority of the votes cast on the question by the qualified voters voting thereon are in
41 favor of the question, then the tax shall become effective on the first day of the second
42 calendar quarter immediately following notification to the department of revenue. If a
43 majority of the votes cast on the question by the qualified voters voting thereon are
44 opposed to the question, then the tax shall not become effective unless and until the
45 question is resubmitted under this section to the qualified voters and such question is

46 approved by a majority of the qualified voters voting on the question.

47 4. The tax imposed under this section shall be known as the "Museum and
48 Tourism-Related Activities Tax". Each city imposing a tax under this section shall
49 establish separate trust funds to be known as the "Museum Trust Fund" and the
50 "Tourism-Related Trust Fund". The city treasurer shall deposit the revenue derived from
51 the tax imposed under this section for museum purposes in the museum trust fund, and
52 shall deposit the revenue derived for tourism-related purposes in the tourism-related trust
53 fund. The proceeds of such tax shall be appropriated by the city council exclusively for the
54 development, promotion, and operation of museum and tourism-related activities and
55 facilities in the city.

56 5. All applicable provisions in chapter 144, RSMo, relating to state sales tax, and
57 in section 32.057, RSMo, relating to confidentiality, shall apply to the collection of any tax
58 imposed under this section.

59 6. All exemptions for government agencies, organizations, individuals, and on the
60 sale of certain tangible personal property and taxable services granted under sections
61 144.010 to 144.525, RSMo, shall be applicable to the imposition and collection of any tax
62 imposed under this section.

63 7. The same sales tax permits, exemption certificates, and retail certificates
64 required for the administration and collection of state sales tax in chapter 144, RSMo, shall
65 be deemed adequate for the administration and collection of any tax imposed under this
66 section, and no additional permit, exemption certificate, or retail certificate shall be
67 required, provided that the director of the department of revenue may prescribe a form
68 of exemption certificate for an exemption from any tax imposed under this section.

69 8. Any individual, firm, or corporation subject to any tax imposed under this
70 section shall collect the tax from the patrons of the food establishment, and each such
71 patron of the food establishment shall pay the amount of the tax due to the individual,
72 firm, or corporation required to collect the tax. The city shall permit the individual
73 required to remit the tax to deduct and retain an amount equal to two percent of the taxes
74 collected. The city council may either require the license collector of the city to collect the
75 tax, or may enter into an agreement with the director of the department of revenue to have
76 the director collect the tax on behalf of the city. In the event such an agreement is entered
77 into, the director shall perform all functions incident to the collection, enforcement, and
78 operation of such tax, and shall collect the tax on behalf of the city and shall transfer the
79 funds collected to the city license collector, except for an amount not less than one percent
80 nor more than three percent, which shall be retained by the director for the costs of
81 collecting the tax. If the director is to collect such tax, the tax shall be collected and

82 reported upon such forms and under such administrative rules and regulations as the
83 director may prescribe. All refunds and penalties as provided in sections 144.010 to
84 144.525, RSMo, are hereby made applicable to violations of this section.

85 9. It is unlawful for any person to advertise or hold out or state to the public or to
86 any food establishment patron, directly or indirectly, that the tax or any part thereof
87 imposed by this section, and required to be collected by that person, will be absorbed by
88 that person, or anyone on behalf of that person, or that it will not be separately stated and
89 added to the price of the food establishment bill, or if added, that it or any part thereof will
90 be refunded.

91 10. The governing body of any city that has adopted the tax authorized in this
92 section may submit the question of repeal of the tax to the voters on any date available for
93 elections for the city. The ballot of submission shall be in substantially the following form:

94 Shall (insert the name of the city) repeal the sales tax imposed at a rate of
95 (insert rate of percent) percent for the sole purpose of providing funds for the development,
96 promotion, and operation of museum and tourism-related activities and facilities, with
97 (insert rate of percent) percent of such tax dedicated to museum purposes?

98 ☐ YES

☐ NO

99

100 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
101 opposed to the question, place an "X" in the box opposite "NO".

102

103 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall
104 become effective on December thirty-first of the calendar year in which such repeal was
105 approved. If a majority of the votes cast on the question by the qualified voters voting
106 thereon are opposed to the repeal, then the tax authorized in this section shall remain
107 effective until the question is resubmitted under this section to the qualified voters, and the
108 repeal is approved by a majority of the qualified voters voting on the question.

109 11. Whenever the governing body of any city that has adopted the tax authorized
110 in this section receives a petition, signed by ten percent of the registered voters of the city
111 voting in the last gubernatorial election, calling for an election to repeal the tax imposed
112 under this section, the governing body shall submit to the voters of the city a proposal to
113 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
114 thereon are in favor of the repeal, that repeal shall become effective on December
115 thirty-first of the calendar year in which such repeal was approved. If a majority of the
116 votes cast on the question by the qualified voters voting thereon are opposed to the repeal,
117 then the tax shall remain effective until the question is resubmitted under this section to

118 the qualified voters and the repeal is approved by a majority of the qualified voters voting
119 on the question.

120 **12. If the tax is repealed, all funds remaining in the special trust funds shall**
121 **continue to be used solely for the designated purposes. Any funds in the special trust funds**
122 **which are not needed for current expenditures shall be invested in the same manner as**
123 **other funds are invested. Any interest and moneys earned on such investments shall be**
124 **credited to the funds.**

144.518. In addition to the exemptions granted pursuant to section 144.030, there is
2 hereby specifically exempted from the provisions of sections 66.600 to 66.635, RSMo, sections
3 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections
4 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo,
5 sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo,
6 sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to 92.340, RSMo,
7 sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo,
8 sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo,
9 sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo,
10 sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, and
11 sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and 238.410,
12 RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo, and from
13 the computation of the tax levied, assessed or payable pursuant to sections 66.600 to 66.635,
14 RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547,
15 RSMo, sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to
16 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to
17 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to
18 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section
19 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to
20 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to
21 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to
22 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and
23 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo,
24 machines or parts for machines used in a commercial, coin-operated amusement and vending
25 business where sales tax is paid on the gross receipts derived from the use of commercial,
26 coin-operated amusement and vending machines.

184.357. 1. The board of directors of any metropolitan zoological park and museum
2 district as established pursuant to the provisions of sections 184.350 to 184.384, on behalf of the
3 district, may request the election officials of any city and county of such district to submit a

4 proposition or propositions to increase the tax rate for the zoological park subdistrict and the art
5 museum subdistrict set in section 184.350 and to increase the rate for the botanical garden
6 subdistrict set in section 184.353 to the qualified voters of such district at any general, primary
7 or special election. Such election officials, upon receipt of such request in the form of a verified
8 resolution or resolutions approved by the majority of the members of such district board of
9 directors, shall set the date of such election and give notice of such election as provided by
10 sections 115.063 and 115.065, RSMo.

11 2. Such proposition or propositions shall be jointly or severally submitted to the voters
12 in substantially the following form at such election:

13 (1) Shall the Metropolitan Zoological Park and Museum District of the City of
14 and County of be authorized to increase the tax rate for the zoological park subdistrict
15 up to the maximum tax rate of eight cents, or any percent thereof, on each \$100 of assessed
16 valuation of taxable property within the district for the purpose of operating, maintaining and
17 otherwise financially supporting the subdistrict? The tax rate shall be set annually by the board
18 based on the budget submitted by the zoological park subdistrict and approved by the board.
19 This tax rate shall replace the present tax rate of cents for the zoological park subdistrict.

20 ☐ YES ☐ NO

21 (2) Shall the Metropolitan Zoological Park and Museum District of the City of
22 and County of be authorized to increase the tax rate for the art museum subdistrict up to
23 the maximum tax rate of eight cents, or any percent thereof, on each \$100 of assessed valuation
24 of taxable property within the district for the purpose of operating, maintaining and otherwise
25 financially supporting the subdistrict and approved by the board? The tax rate shall be set
26 annually by the board based on the budget submitted by the art museum subdistrict and approved
27 by the board. This tax rate shall replace the present tax rate of cents for the art museum
28 subdistrict.

29 ☐ YES ☐ NO

30 (3) Shall the Metropolitan Zoological Park and Museum District of the City of
31 and County of be authorized to increase the tax rate for the botanical garden subdistrict
32 up to the maximum tax rate of six cents, or any percent thereof, on each \$100 of assessed
33 valuation of taxable property within the district for the purpose of operating, maintaining and
34 otherwise financially supporting the subdistrict and approved by the board? The tax rate shall
35 be set annually by the board based on the budget submitted by the botanical garden subdistrict
36 and approved by the board. This tax rate shall replace the present tax rate of cents for the
37 botanical garden subdistrict.

38 ☐ YES ☐ NO

39 (4) Shall the Metropolitan Zoological Park and Museum District of the City of

40 and County of be authorized to increase the tax rate for the Missouri history
41 museum subdistrict up to the maximum tax rate of six cents, or any percent thereof, on
42 each \$100 of assessed valuation of taxable property within the district for the purpose of
43 operating, maintaining, and otherwise financially supporting the subdistrict and approved
44 by the board? The tax rate shall be set annually by the board based on the budget
45 submitted by the Missouri history museum subdistrict and approved by the board. This
46 tax rate shall replace the present tax rate of cents for the Missouri history museum
47 subdistrict.

48 ☐ YES

☐ NO

49

50 In the event that a majority of the voters voting on such proposition or propositions in such city
51 and the majority of the voters voting on such proposition or propositions in such county cast
52 votes "YES" on the proposition or propositions, then the tax rate for such subdistrict shall be
53 deemed in full force and effect as of the first day of the second month following the election.
54 The results of the aforesaid election shall be certified by the election officials of such city and
55 county, respectively, to the respective chief executive officers of such city and county not less
56 than thirty days after the day on which such election was held. The cost of the election shall be
57 paid as provided by sections 115.063 and 115.065, RSMo. In the event the proposition or
58 propositions shall fail to receive a majority of the votes "YES" in either the city or the county,
59 then the proposition or propositions shall not be resubmitted at any election held within one year
60 of the date of the election the proposition or propositions were rejected.

Section B. Because immediate action is necessary to meet an electoral deadline, section
2 A of this act is deemed necessary for the immediate preservation of the public health, welfare,
3 peace, and safety, and is hereby declared to be an emergency act within the meaning of the
4 constitution, and section A of this act shall be in full force and effect upon its passage and
5 approval.