

SECOND REGULAR SESSION

HOUSE BILL NO. 1958

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BLACK (Sponsor), KINGERY, MOORE, STEVENSON, CUNNINGHAM (145), SCHARNHORST, FISHER, COOPER (158), SKAGGS, VILLA, WRIGHT-JONES, WHORTON AND DONNELLY (Co-sponsors).

Read 1st time March 6, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

5523L.01I

AN ACT

To repeal section 67.547, RSMo, and to enact in lieu thereof one new section relating to sales tax imposed in counties.

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

Section A. Section 67.547, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.547, to read as follows:

67.547. 1. In addition to the tax authorized by section 67.505, any county may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

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

Shall the county of (county's name) impose a countywide sales tax of (insert rate) percent?

YES NO

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.

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

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18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
19 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
20 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
21 governing body of the county shall have no power to impose the sales tax as herein authorized
22 unless and until the governing body of the county submits another proposal to authorize the
23 governing body of the county to impose the sales tax under the provisions of this section and
24 such proposal is approved by a majority of the qualified voters voting thereon.

25 3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one
26 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at
27 retail of all tangible personal property or taxable services at retail within any county adopting
28 such tax, if such property and services are subject to taxation by the state of Missouri under the
29 provisions of sections 144.010 to 144.525, RSMo.

30 4. Except as modified in this section, all provisions of sections 32.085 and 32.087,
31 RSMo, shall apply to the tax imposed under this section.

32 5. In any first class county having a charter form of government and having a population
33 of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall
34 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be
35 distributed to the county and the remaining five-eighths shall be distributed to the cities, towns
36 and villages and the unincorporated area of the county on the ratio that the population of each
37 bears to the total population of the county. The population of each city, town or village and the
38 unincorporated area of the county and the total population of the county shall be determined on
39 the basis of the most recent federal decennial census.

40 6. **In any county of the second classification with more than nineteen thousand**
41 **seven hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds**
42 **of the sales tax authorized by this section shall be distributed so that an amount equal to**
43 **three-fourths of the proceeds of the tax shall be distributed to the county and the**
44 **remaining one-fourth shall be distributed equally among the incorporated cities, towns,**
45 **and villages of the county. Upon request from any city, town, or village within the county,**
46 **the county shall make available for inspection the distribution report provided to the**
47 **county by the department of revenue. Any expenses incurred by the county in supplying**
48 **such report to a city, town, or village shall be paid by such city, town, or village.**

49 **7.** In any first class county having a charter form of government and having a population
50 of nine hundred thousand or more, no tax shall be imposed pursuant to this section for the
51 purpose of funding in whole or in part the construction, operation or maintenance of a sports
52 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility
53 or anything incidental or necessary to a complex suitable for any type of professional sport or
54 recreation, either upon, above or below the ground.

55 [7.] **8.** The director of revenue may authorize the state treasurer to make refunds from
56 the amounts in the trust fund and credited to any county for erroneous payments and
57 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
58 such counties. If any county abolishes the tax, the county shall notify the director of revenue of
59 the action at least ninety days prior to the effective date of the repeal and the director of revenue
60 may order retention in the trust fund, for a period of one year, of two percent of the amount
61 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
62 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
63 has elapsed after the effective date of abolition of the tax in such county, the director of revenue
64 shall remit the balance in the account to the county and close the account of that county. The
65 director of revenue shall notify each county of each instance of any amount refunded or any
66 check redeemed from receipts due the county.

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