

HB 1076 -- COMMUNITY IMPROVEMENT DISTRICTS

SPONSOR: Hubbard

This bill authorizes all community improvement districts (CIDs) to impose, upon voter approval, a business license tax. Currently, only CIDs in the cities of Springfield and Liberty have this authorization. The business license tax must be collected by the city or county official generally responsible for collecting business license taxes in the city or county where the CID is located. A business license cannot be issued to any business within a CID until the business license tax and any penalties accrued have been paid in full. If a business license has been issued and the business is in default on the payment of the business license tax for at least 60 days, the business license must be revoked after 10 days' notice. If the official or entity collecting business license taxes does not issue business licenses, the official or entity must provide the issuer with information regarding any tax and penalties due.