

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

**Offered By**

1 AMEND House Committee Substitute for Senate Bill No. 30, Page 1, Section A, Line 2, by  
2 inserting immediately after said section and line the following:

3  
4 "67.505. 1. Any county may, by a majority vote of its governing body, impose a county  
5 sales tax, in conjunction with a property tax reduction for each year in which the sales tax is  
6 imposed, for the benefit of such county in accordance with the provisions of sections 67.500 to  
7 67.545; provided, however, that no ordinance or order enacted pursuant to the authority granted by  
8 the provisions of sections 67.500 to 67.545 shall be effective unless the governing body of the  
9 county submits to the voters of the county, at a county or state general, primary or special election, a  
10 proposal to authorize the governing body of the county to impose a tax and reduce property taxes  
11 under the provisions of sections 67.500 to 67.545.

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

14 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales tax of \_\_\_\_\_  
15 (insert amount) and reduce its total property tax levy annually by \_\_\_\_\_ (insert  
16 amount) percent of the total amount of sales tax revenue collected in the same tax  
17 year?

18  YES  NO

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

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
22 the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a  
23 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
24 governing body of the county shall have no power to impose the sales tax and reduce the property  
25 tax as herein authorized unless and until the governing body of the county shall again have  
26 submitted another proposal to authorize the governing body of the county to impose the sales tax  
27 and reduce the property tax under the provisions of sections 67.500 to 67.545 and such proposal is  
28 approved by a majority of the qualified voters voting thereon.

29 3. The sales tax may be imposed at a rate of one-fourth of one percent, three-eighths of one  
30 percent or one-half of one percent on the receipts from the sale at retail of all tangible personal  
31 property or taxable services at retail within any county adopting such tax, if such property and  
32 services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to  
33 144.525. Each year in which a sales tax is imposed under the provisions of sections 67.500 to  
34 67.545, the county shall, after determining its budget, excluding funds required to be set aside and  
35 placed to the credit of special road districts, within the limits set by the constitution and laws of this  
36 state for the following calendar year and the total property tax levy needed to raise the revenues

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 required by such budget, reduce that total property tax levy in an amount sufficient to decrease the  
2 total property taxes it will collect by an amount equal to one of the following:

3 (1) Fifty percent of the sales tax revenue collected in the tax year for which the property  
4 taxes are being levied;

5 (2) Sixty percent of the sales tax revenue collected in the tax year for which the property  
6 taxes are being levied;

7 (3) Seventy percent of the sales tax revenue collected in the tax year for which the property  
8 taxes are being levied;

9 (4) Eighty percent of the sales tax revenue collected in the tax year for which the property  
10 taxes are being levied;

11 (5) Ninety percent of the sales tax revenue collected in the tax year for which the property  
12 taxes are being levied;

13 (6) One hundred percent of the sales tax revenue collected in the tax year for which the  
14 property taxes are being levied;

15 provided that, in the event that in the immediately preceding year a county actually collected more  
16 or less sales tax revenue than the amount determined under subdivision (4) of section 67.500, the  
17 county shall adjust its total property tax levy for the current year to reflect such increase or decrease.

18 4. No county in this state shall impose a tax under this section for the purpose of funding in  
19 whole or in part the construction, operation, or maintenance of any zoological activities, zoological  
20 facilities, zoological organizations, the metropolitan zoological park and museum district as created  
21 under section 184.350, or any zoological boards.

22 67.547. 1. In addition to the tax authorized by section 67.505, any county as defined in  
23 section 67.750 may, by a majority vote of its governing body, impose an additional county sales tax  
24 on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525. The  
25 tax authorized by this section shall be in addition to any and all other sales tax allowed by law;  
26 except that no ordinance or order imposing a sales tax under the provisions of this section shall be  
27 effective unless the governing body of the county submits to the voters of the county, at a county or  
28 state general, primary or special election, a proposal to authorize the governing body of the county  
29 to impose such tax.

30 2. The ballot of submission shall contain, but need not be limited to the following language:  
31 Shall the county of ..... (county's name) impose a countywide sales tax of  
32 ..... (insert rate) percent for the purpose of .....(insert purpose)?

33  YES  NO

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

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
37 the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a  
38 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
39 governing body of the county shall have no power to impose the sales tax as herein authorized  
40 unless and until the governing body of the county submits another proposal to authorize the  
41 governing body of the county to impose the sales tax under the provisions of this section and such  
42 proposal is approved by a majority of the qualified voters voting thereon. A county shall not submit  
43 to the voters a proposed sales tax under this section for a period of two years from the date of an  
44 election in which the county previously submitted to the voters a proposed sales tax under this  
45 section, regardless of whether the initial proposed sales tax was approved or disapproved by the  
46 voters. The revenue collected from the sales tax authorized under this section shall only be used for  
47 the purpose approved by voters of the county.

48 3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one

1 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at  
2 retail of all tangible personal property or taxable services at retail within any county adopting such  
3 tax<sup>[5]</sup> if such property and services are subject to taxation by the state of Missouri under the  
4 provisions of sections 144.010 to 144.525. In any city not within a county or any county described  
5 in subsection 5 of this section, no sales tax for the purpose of funding zoological activities and  
6 zoological facilities as those terms are defined in section 184.500 shall exceed a rate of one-eighth  
7 of one percent unless the sales tax was levied and collected before August 28, 2017. Beginning  
8 August 28, 2017, no county shall submit to the voters any proposal that results in a combined rate of  
9 sales taxes adopted under this section in excess of one percent.

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

12 5. In any first class county having a charter form of government and having a population of  
13 nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall be  
14 distributed so that an amount equal to three-eighths of the proceeds of the tax shall be distributed to  
15 the county and the remaining five-eighths shall be distributed to the cities, towns and villages and  
16 the unincorporated area of the county on the ratio that the population of each bears to the total  
17 population of the county. Three-eighths of the tax rate adopted by such a county shall be included  
18 in the calculation of the county's one percent combined tax rate ceiling provided in subsection 3 of  
19 this section. The population of each city, town or village and the unincorporated area of the county  
20 and the total population of the county shall be determined on the basis of the most recent federal  
21 decennial census. The provisions of this subsection shall not apply if the revenue collected is used  
22 to support zoological activities of the zoological subdistrict as defined under section 184.352.

23 6. Except as prohibited under section 184.353, residents of any county that does not adopt a  
24 sales tax under this section for the purpose of supporting zoological activities may be charged an  
25 admission fee for zoological facilities, programs, or events that are not part of the zoological  
26 subdistrict defined under subsection 15 of section 184.352 as of August 28, 2017.

27 7. In any county of the second classification with more than nineteen thousand seven  
28 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales tax  
29 authorized by this section shall be distributed so that an amount equal to three-fourths of the  
30 proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be  
31 distributed equally among the incorporated cities, towns, and villages of the county. Upon request  
32 from any city, town, or village within the county, the county shall make available for inspection the  
33 distribution report provided to the county by the department of revenue. Any expenses incurred by  
34 the county in supplying such report to a city, town, or village shall be paid by such city, town, or  
35 village.

36 [7-] 8. In any first class county having a charter form of government and having a  
37 population of nine hundred thousand or more, no tax shall be imposed pursuant to this section for  
38 the purpose of funding in whole or in part the construction, operation or maintenance of a sports  
39 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or  
40 anything incidental or necessary to a complex suitable for any type of professional sport or  
41 recreation, either upon, above or below the ground.

42 [8-] 9. No county in this state, other than a county with a charter form of government and  
43 with more than nine hundred fifty thousand inhabitants and a city not within a county, shall impose  
44 a tax under this section for the purpose of funding in whole or in part the construction, operation, or  
45 maintenance of any zoological activities, zoological facilities, zoological organizations, the  
46 metropolitan zoological park and museum district as created under section 184.350, or any  
47 zoological boards.

48 10. The director of revenue may authorize the state treasurer to make refunds from the

1 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
 2 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
 3 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety  
 4 days prior to the effective date of the repeal and the director of revenue may order retention in the  
 5 trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
 6 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
 7 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of  
 8 abolition of the tax in such county, the director of revenue shall remit the balance in the account to  
 9 the county and close the account of that county. The director of revenue shall notify each county of  
 10 each instance of any amount refunded or any check redeemed from receipts due the county.

11 11. No revenue received from a tax for the purpose of funding zoological activities in any  
 12 county shall be used for the benefit of any entity that has ever been named Grant's Farm or is  
 13 located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri, or successor address,  
 14 or to supplant any funding received from the metropolitan zoological park and museum district  
 15 established under section 184.350."; and

16  
 17 Further amend said bill, Page 2, Section 88.770, Line 41, by inserting immediately after said section  
 18 and line the following:

19  
 20 "94.510. 1. Any city may, by a majority vote of its council or governing body, impose a  
 21 city sales tax for the benefit of such city in accordance with the provisions of sections 94.500 to  
 22 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the  
 23 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city  
 24 submits to the voters of the city, at a public election, a proposal to authorize the legislative body of  
 25 the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of submission  
 26 shall be in substantially the following form:

27 Shall the city of \_\_\_\_\_ (insert name of city) impose a city sales tax of \_\_\_\_\_  
 28 (insert rate of percent) percent?

29  YES  NO

30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 31 the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the  
 32 votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the  
 33 city shall have no power to impose the tax herein authorized unless and until the legislative body of  
 34 the city shall again have submitted another proposal to authorize the legislative body of the city to  
 35 impose the tax under the provisions of sections 94.500 to 94.550, and such proposal is approved by  
 36 a majority of the qualified voters voting thereon.

37 2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of one  
 38 percent or one percent on the receipts from the sale at retail of all tangible personal property or  
 39 taxable services at retail within any city adopting such tax, if such property and services are subject  
 40 to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525; except that,  
 41 each city not within a county may impose such tax at a rate not to exceed one and three-eighths  
 42 percent. Beginning August 28, 2017, no city shall submit to the voters any proposal that results in a  
 43 combined rate of sales taxes adopted under this section in excess of two percent.

44 3. If any city in which a city tax has been imposed in the manner provided for in sections  
 45 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall  
 46 forward to the director of revenue by United States registered mail or certified mail a certified copy  
 47 of the ordinance adding or detaching territory from the city. The ordinance shall reflect the  
 48 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory

1 added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by  
2 the act shall be effective in the added territory or abolished in the detached territory on the effective  
3 date of the change of the city boundary.

4 4. If any city abolishes the tax authorized under this section, the repeal of such tax shall  
5 become effective December thirty-first of the calendar year in which such abolishment was  
6 approved. Each city shall notify the director of revenue at least ninety days prior to the effective  
7 date of the expiration of the sales tax authorized by this section and the director of revenue may  
8 order retention in the trust fund, for a period of one year, of two percent of the amount collected  
9 after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem  
10 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
11 after the date of expiration of the tax authorized by this section in such city, the director of revenue  
12 shall remit the balance in the account to the city and close the account of that city. The director of  
13 revenue shall notify each city of each instance of any amount refunded or any check redeemed from  
14 receipts due the city."; and

15  
16 Further amend said bill by amending the title, enacting clause, and intersectional references  
17 accordingly.  
18