

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 124, Page 3,
2 Section 67.142, Line 9, by 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."; and

22
23 Further amend said bill, Page 5, Section 67.547, Line 68, by inserting immediately after said section
24 and line the following:

25
26 "94.510. 1. Any city may, by a majority vote of its council or governing body, impose a
27 city sales tax for the benefit of such city in accordance with the provisions of sections 94.500 to
28 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the
29 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city
30 submits to the voters of the city, at a public election, a proposal to authorize the legislative body of
31 the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of submission
32 shall be in substantially the following form:

33 Shall the city of _____ (insert name of city) impose a city sales tax of _____
34 (insert rate of percent) percent?

35 YES 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 and any amendments thereto shall be in effect. If a majority of the
38 votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the
39 city shall have no power to impose the tax herein authorized unless and until the legislative body of
40 the city shall again have submitted another proposal to authorize the legislative body of the city to
41 impose the tax under the provisions of sections 94.500 to 94.550, and such proposal is approved by
42 a majority of the qualified voters voting thereon.

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

1 combined rate of sales taxes adopted under this section in excess of two percent.

2 3. If any city in which a city tax has been imposed in the manner provided for in sections
3 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall
4 forward to the director of revenue by United States registered mail or certified mail a certified copy
5 of the ordinance adding or detaching territory from the city. The ordinance shall reflect the
6 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory
7 added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by
8 the act shall be effective in the added territory or abolished in the detached territory on the effective
9 date of the change of the city boundary.

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

21
22 Further amend said bill by amending the title, enacting clause, and intersectional references
23 accordingly.