

SECOND REGULAR SESSION

HOUSE BILL NO. 2112

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RONE.

4608H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 67.587, RSMo, and to enact in lieu thereof one new section relating to a sales tax dedicated to transportation infrastructure.

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

Section A. Section 67.587, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.587, to read as follows:

67.587. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than three thousand but fewer than three thousand seven hundred inhabitants as the county seat may impose, by order or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax under chapter 144. The tax authorized in this section shall be equal to one-half of one percent, and shall be imposed solely for the purpose of improving transportation infrastructure in such county. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section.

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

Shall _____ (insert the name of the political subdivision) impose a sales tax at a rate of _____ (insert rate of percent) percent, solely for the purpose of funding improvements to transportation infrastructure?

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.

18 YES NO

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

21

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
23 of the question, then the tax shall become effective on the first day of the second calendar quarter
24 immediately following notification to the department of revenue. If a majority of the votes cast
25 on the question by the qualified voters voting thereon are opposed to the question, then the tax
26 shall not become effective unless and until the question is resubmitted under this section to the
27 qualified voters and such question is approved by a majority of the qualified voters voting on the
28 question.

29 3. All revenue collected under this section by the director of the department of revenue
30 on behalf of any county, except for one percent for the cost of collection which shall be deposited
31 in the state's general revenue fund, shall be deposited in a special trust fund and shall be used
32 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
33 and shall not be commingled with any funds of the state. The director may make refunds from
34 the amounts in the trust fund and credited to the county for erroneous payments and
35 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
36 such county. Any funds in the special trust fund which are not needed for current expenditures
37 shall be invested in the same manner as other funds are invested. Any interest and moneys
38 earned on such investments shall be credited to the fund.

39 4. On or after the effective date of the tax, the director of revenue shall be responsible
40 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
41 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
42 the amount required to be reported and remitted, but not to change the requirements of reporting
43 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
44 the governing body of the county may authorize the use of a bracket system similar to that
45 authorized in section 144.285, and notwithstanding the provisions of that section, this new
46 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.
47 Beginning with the effective date of the tax, every retailer in the county shall add the sales tax
48 to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall
49 be recoverable at law in the same manner as the purchase price. For purposes of this section, all
50 retail sales shall be deemed to be consummated at the place of business of the retailer.

51 5. All applicable provisions in sections 144.010 to 144.525, governing the state sales tax,
52 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,
53 and all exemptions granted to agencies of government, organizations, and persons under sections

54 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The
55 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010
56 to 144.525 for the administration and collection of the state sales tax shall satisfy the
57 requirements of this section, and no additional permit or exemption certificate or retail certificate
58 shall be required; except that, the director of revenue may prescribe a form of exemption
59 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales
60 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the
61 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are
62 hereby made applicable to violations of this section. If any person is delinquent in the payment
63 of the amount required to be paid under this section, or in the event a determination has been
64 made against the person for taxes and penalty under this section, the limitation for bringing suit
65 for the collection of the delinquent tax and penalty shall be the same as that provided in sections
66 144.010 to 144.525.

67 6. The governing body of any county that has adopted the sales tax authorized in this
68 section may submit the question of repeal of the tax to the voters on any date available for
69 elections for the county [~~and shall submit such question at least every four years~~]. The ballot of
70 submission shall be in substantially the following form:

71 Shall _____ (insert the name of the political subdivision) repeal the sales tax imposed
72 at a rate of _____ (insert rate of percent) percent for the purpose of funding improvements to
73 transportation infrastructure?

74 YES NO

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

77

78 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
79 of repeal, that repeal shall become effective on December thirty-first of the calendar year in
80 which such repeal was approved.

81

82 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed
83 to the repeal, then the sales tax authorized in this section shall remain effective until the question
84 is resubmitted under this section to the qualified voters and the repeal is approved by a majority
85 of the qualified voters voting on the question.

86 7. If the tax is repealed or terminated by any means, all funds remaining in the special
87 trust fund shall continue to be used solely for the designated purposes, and the county shall notify
88 the director of the department of revenue of the action at least thirty days before the effective
89 date of the repeal and the director may order retention in the trust fund, for a period of one year,

90 of two percent of the amount collected after receipt of such notice to cover possible refunds or
91 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
92 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
93 county, the director shall remit the balance in the account to the county and close the account of
94 that county. The director shall notify each county of each instance of any amount refunded or
95 any check redeemed from receipts due the county.

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