

# Missouri Revised Statutes

## Chapter 94 Taxation in Other Cities

- [←Chapter: 92](#)
- [Chapter: 95→](#) August 28, 2015

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### **Assessment of property, how made--equalization--correction of books.**

**94.010.** 1. Except as hereinafter provided, in assessing property, both real and personal, in cities of the third class, the city assessor shall, jointly with the county or township assessor, assess all property in such city, and such assessment, as made by the city assessor and county or township assessor jointly, and after the same has been passed upon by the board of equalization, as herein provided for, shall be taken as the basis from which the city council shall make the levy for city purposes; and for the purpose of giving cities of the third class representation on the county board of equalization, when said board is sitting for the purpose of equalizing the assessment on such city property, the mayor and city assessor shall sit with the county board of equalization when the said board is passing upon the assessment of such city property, and shall each have a vote in said board, and they shall be paid for such service the same amount per day and out of the same fund as other members of such board of equalization.

2. The assessment of city property as made by the city and county assessor shall conform to each other, and after such board of equalization has passed upon such assessment and equalized the same, the city assessor's book shall be corrected in red ink in accordance with the changes made by the board of equalization, and so certified by said board, and then returned to the city council.

(RSMo 1939 § 6925, A.L. 1959 H.B. 164)

Prior revisions: 1929 § 6779; 1919 § 8266; 1909 § 9203

### **Procedure when county or township assessor acts undercontract--levy--representation for county board of equalization.**

**94.015.** In any city which contracts for the assessment of property by the county or township assessor as authorized by section [70.220](#) and does not elect or appoint an assessor, the county or township clerk shall deliver to the mayor, on or before the first day of October of each year, a certified abstract from his assessment books of all property within the city subject to taxation by the state and the assessed value thereof as agreed upon by the board of equalization. The mayor shall

immediately transmit the abstract to the council which shall establish by ordinance the rate of taxes for the year; and for the purpose of giving cities of the third class representation on the county board of equalization, when said board is sitting for the purpose of equalizing the assessment on such city property, the mayor and one other person to be selected by the legislative body of the city shall sit with the county board of equalization when the board is passing upon the assessment of such city property, and shall each have a vote in said board, and they shall be paid for such service the same amount per day and out of the same fund as other members of the board of equalization.

(L. 1959 H.B. 164 § [94.010](#))

**Power of council to levy taxes and licenses.**

[94.020](#). The city council shall, from time to time, provide by ordinance for the levy and collection of all taxes, licenses, wharfage and other duties not herein enumerated, and for neglect or refusal to pay the same shall fix such penalties as are now or may hereafter be authorized by law or ordinance.

(RSMo 1939 § 6932)

Prior revisions: 1929 § 6786; 1919 § 8273; 1909 § 9210

**CROSS REFERENCES:**

City improvements, special tax bills may be issued for, [88.507](#), [88.510](#)

Indebtedness, tax for sinking fund and interest to pay, [95.330](#), [95.345](#)

**Council may correct illegal levy.**

[94.040](#). In case the corporate authorities of the city have attempted to levy any tax or assessment for improvements, or for the payment of interest or coupons on bonds issued and outstanding, or other evidences of debt, which tax or assessment may be informal, illegal or void in consequence of a failure to comply with the requirements of law, the council shall have power to re levy and reassess any such tax or assessment, in manner provided in sections [94.010](#) to [94.180](#).

(RSMo 1939 § 6935)

Prior revisions: 1929 § 6789; 1919 § 8276; 1909 § 9213

**No exemptions from tax.**

[94.050](#). The city council shall have no power to relieve any person from the payment of any tax, or exempt any person from any burden imposed by law.

(RSMo 1939 § 6938)

Prior revisions: 1929 § 6792; 1919 § 8279; 1909 § 9216

**Maximum rate of tax--how increased--ballots.**

94.060. 1. All cities of the third class in this state may by ordinance levy and impose annually for municipal purposes upon all subjects and objects of taxation within such cities a tax which shall not exceed the maximum rate of one dollar on the one hundred dollars assessed valuation; provided, however, that the rate of tax levy of one dollar on the one hundred dollars assessed valuation for municipal purposes may be increased for such purposes for a period not to exceed four years at any one time when such rate and purpose of increase are submitted to a vote of the voters within such cities and two-thirds of the voters voting thereon shall vote therefor, but such increase so voted shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation.

2. The city council may submit the question of increasing the levy when in the opinion of such city council the necessity therefor arises, and the question shall be submitted by such city council when petitioned therefor by voters equaling in number five percent or more of the voters of such cities voting for mayor at the last election at which a mayor was elected.

3. The question shall be submitted in substantially the following form:

Shall there be a . . . . cent increase in tax levy on one hundred dollars valuation for general municipal purposes for . . . . years in the city of . . . .?

4. If such increase in levy shall be voted, then such increased levy shall be effective for the number of years designated, and no longer, but cities through their city councils may submit the question of continuing such increase of levy at any time for like periods not to exceed four years each.

(RSMo 1939 § 6976, A.L. 1945 p. 1282, A.L. 1978 H.B. 971)

Prior revisions: 1929 § 6830; 1919 § 8312; 1909 § 9248

#### **Maximum levy for special purposes—alternate rate (Excelsior Springs).**

94.070. 1. In addition to the levy aforesaid for general municipal purposes, all cities of the third class are hereby authorized to levy annually not to exceed the following rates of taxation on all property subject to its taxing power for the following special purposes:

- (1) For library purposes in the manner and at the rate authorized under the provisions of sections 182.140 to 182.301;
- (2) For hospitals, public health, and museum purposes twenty cents on the one hundred dollars assessed valuation; and
- (3) For recreational grounds in the manner and at the rate authorized under the provisions of sections 90.500 to 90.570.

2. In lieu of the twenty cents levied on the one hundred dollars assessed valuation for hospitals, public health, and museum purposes in subdivision (2) of subsection 1 of this section, any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine

hundred inhabitants and located in more than one county may levy a tax at the rate of thirty cents on the one hundred dollars assessed valuation for hospital, public health, and museum purposes.

(L. 1945 p. 1282 § 6976a, A.L. 2005 H.B. 186)

**CROSS REFERENCE:**

Hospitals, establishment, tax for to be approved by voters, [96.150](#)

**Merchants' tax.**

**94.080.** The council shall have power to levy, and all merchants shall pay to the city collector, an ad valorem tax equal to that which is levied upon real estate; the amount of which tax shall be determined and ascertained in the same way as the state and county tax is determined and ascertained; and the collector shall have power to enforce the payment of the same by seizure and sale, as in the collection of other taxes.

(RSMo 1939 § 6936)

Prior revisions: 1929 § 6790; 1919 § 8277; 1909 § 9214

**License taxes on certain businesses.**

**94.110.** The council shall have power and authority to levy and collect a license tax on wholesale houses, auctioneers, architects, druggists, grocers, banks, brokers, wholesale merchants, merchants of all kinds, confectioners, delivery trucks, ice trucks, transfer trucks, laundry wagons, milk wagons, merchant delivery companies, cigar and tobacco stands, hay scales, wood dealers, coal dealers, lumber dealers, real estate agents, loan companies, abstracters, abstract agencies, loan agents, collection agencies, undertakers, public buildings, office buildings, public halls, public grounds, concerts, photographers in office or upon the streets, canvassers, artists, drummers, patent right dealers, automobile agents and dealers, automobile accessory dealers, insurance companies, insurance agents, taverns, hotels, rooming houses, boardinghouses, health schools, telephone companies, street contractors, paper hanger contractors, painting contractors, plastering contractors, and all subcontractors, flour mills, express company agencies, wagons, buggies, carriages, tinners, barbers, barbershops, hair dressers, hair dressing shops, whether conducted in connection with other business or separate beauty parlors, tailors, florists, nursery stock agents, book binders, monument dealers and agencies, manufacturing agents, shoe cobbler shops, storage warehouses, shoe shining parlors, newspaper offices, job printing plants, ready-to-wear clothing agencies, tailor-made clothing agencies, sewing machine agents, piano and organ dealers and agents, foreign coffee and tea dealers and agents, and all other vocations whatsoever, and fix the rate of carriage of persons and wagonage, drayage and cartage of property; and to levy and collect a license tax and regulate hawkers, peddlers, pawnbrokers, restaurants, butchers, wholesale butchers, bathhouses and masseurs, lunch stands, lunch counters, lunch wagons, soft drink and ice cream stand and vendors, ice cream parlors, peanut and popcorn stands, and stands of every kind, hucksters, opera houses, moving picture shows, private parks, public lectures, public meetings, baseball parks, outdoor advertising, horse and cattle dealers, stockyards, wagon yards, auto yards, oil stations, wholesale and retail, inspectors, gaugers, mercantile agents, manufacturing and other corporations,

or institutions, machine shops, blacksmith shops, foundries, sewer contractors, building contractors, stone contractors, plumbing contractors, brick contractors, cement contractors, sidewalk contractors, bridge contractors, and all subcontractors, street railroad cars, light, power and water companies, gas companies, laundries, laundry agencies, ice plants and ice plant agencies, ice dealers, omnibuses, automobiles, automobile trailers, tractors, carts, drays, milk wagons, laundry wagons, delivery wagons, transfer and job wagons, ice wagons, and all other vehicles, traveling and auction stores, plumbers, pressing establishments, installment houses and agencies, produce and poultry dealers, feather renovators, bakers and bakeries, bakery delivery wagons, and delivery autos, bottling works, dye works, cleaning establishments, sand plants, steam fitters, corn doctors, chiropodists, hackmen, taxicabs, buses, draymen, omnibus drivers, porters, ferries, and to regulate the same, and the landing thereof, within the limits of the city, and all others pursuing like occupations; and to levy and collect a license tax, regulate, restrain, prohibit and suppress ordinaries, money brokers, money changers, intelligence and employment offices and agencies, public masquerades, balls, street exhibitions, dance halls, fortune tellers, pistol galleries, shooting galleries, palmists, private venereal hospitals, museums, menageries, equestrian performances, fluoroscopic views, picture shows, telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys, bowling alleys, billiard tables, pool and other tables, miniature golf courses, theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, amusement parks, and the sales of unclaimed goods by express companies or common carriers, auto wrecking shops, bill posters, junk dealers, porters, carnival and street fairs, circuses and shows, for parade and exhibition, or both, skating rinks, and runners and solicitors for steamboats, cars, stages, taxicabs, hotels, rooming houses, boardinghouses, bathhouses, masseurs, health schools, and all other vocations and business whatsoever, and all others pursuing like occupations.

(RSMo 1939 § 6986, A.L. 1943 p. 701, A.L. 1953 p. 295)

Prior revisions: 1929 § 6840; 1919 § 8322; 1909 § 9253

**CROSS REFERENCE:**

Imposition of tax or license fee on certain professions prohibited--imposition of tax or fee prohibited unless business office maintained, [71.620](#)

**Licenses, how issued.**

[94.120](#). All license tax shall be regulated by ordinance, and no license shall be issued until the amount prescribed therefor shall be paid to the city collector, and no license shall in any case be assigned or transferred. Licenses shall be signed by the mayor and clerk, and countersigned by the collector, and the clerk shall affix the corporate seal of the city thereto.

(RSMo 1939 § 6937)

Prior revisions: 1929 § 6791; 1919 § 8278; 1909 § 9215

**Clerk to make tax books--charge collector with gross.**

[94.130](#). When the council shall have fixed the rate of taxation for any given year, the city clerk shall make out appropriate and accurate tax books, and shall therein set out in suitable columns

opposite the name of each person and item of taxable property, as returned by the assessor and board of equalization, the amount of taxes, whether general or special, due thereon, and shall charge the collector with the full amount of taxes levied and to be collected; the clerk shall also charge the city collector with all licenses and other duties of all kinds to be collected.

(RSMo 1939 § 6930)

Prior revisions: 1929 § 6784; 1919 § 8271; 1909 § 9208

#### **Collector to pay over all moneys monthly.**

**94.140.** It shall be the duty of the city collector to pay into the treasury, monthly, all moneys received by him from all sources, which may be levied by law or ordinance; also, all licenses of every description authorized by law to be collected, and all moneys belonging to the city which may come into his hands. He shall give such bond and perform such duties as may be required of him by ordinance.

(RSMo 1939 § 6931)

Prior revisions: 1929 § 6785; 1919 § 8272; 1909 § 9209

#### **Enforcement of taxes--how suits brought.**

**94.150.** The enforcement of all taxes authorized by sections **94.010** to **94.180** shall be made in the same manner and under the same rules and regulations as are or may be provided by law for the collection and enforcement of the payment of state and county taxes, including the seizure and sale of goods and chattels, both before and after said taxes shall become delinquent; provided, that all suits for the collection of city taxes shall be brought in the name of the state, at the relation and to the use of the city collector.

(RSMo 1939 § 6926)

Prior revisions: 1929 § 6780; 1919 § 8267; 1909 § 9204

#### **City taxes delinquent, when--lien for taxes.**

**94.160.** Upon the first day of January of each year all unpaid city taxes shall become delinquent, and the taxes upon real property are hereby made a perpetual lien thereon against all persons in favor of the city.

(RSMo 1939 § 6926)

Prior revisions: 1929 § 6780; 1919 § 8267; 1909 § 9204

#### **Collector to make delinquent lists--council to approve--collection of delinquent taxes.**

**94.170.** 1. The city council shall require the collector, at the first meeting of the council in April of each year, or as soon thereafter as may be, to make out, under oath, lists of delinquent taxes remaining due and uncollected for each year, to be known as "the land and lot delinquent list" and "the personal delinquent list".

2. At the meeting at which the delinquent lists are returned, or as soon as may be thereafter, the council shall examine carefully the delinquent lists, and if it appears that all property and taxes contained in the lists are properly returned as delinquent, the council shall approve the lists and cause a record thereof to be entered on the journal, and shall cause the amount thereof to be credited to the account of the collector.

3. The city council shall return the delinquent lists to the collector, charging him therewith, and he shall proceed to collect the same in the manner provided by law for the collection of delinquent lists of real and personal taxes for state and county purposes.

(RSMo 1939 § 6927, A. 1949 H.B. 2042)

Prior revisions: 1929 § 6781; 1919 § 8268; 1909 § 9205

#### **Monthly reports of delinquent payments.**

94.180. The city collector shall report to the city council, at the regular meetings in each month, all taxes collected on the real and personal delinquent lists; and he shall pay the same to the city treasurer, and receive credit therefor. He shall turn over to his successor all uncollected delinquent lists, receiving credit therefor, and his successor shall be charged therewith; provided, that the city council may declare worthless any and all personal delinquent taxes which the council may deem uncollectible.

(RSMo 1939 § 6928)

Prior revisions: 1929 § 6782; 1919 § 8269; 1909 § 9206

#### **Assessment of property--county clerk to deliver abstract--lien for taxes.**

94.190. 1. In cities of the fourth class, the city assessor, jointly with the county assessor, shall assess all real and personal property in the city, and the assessment so made, after being passed upon by the board of equalization, shall be the basis upon which the board of aldermen shall make the levy for city purposes.

2. The assessments of city property made by the city and county assessors shall conform to each other and after the board of equalization has passed upon and equalized the assessment, the city assessor's books shall be corrected in red ink in accordance with the changes made by the board of equalization and so certified by the board and returned to the board of aldermen.

3. In cities which do not elect an assessor, the county clerk shall deliver to the mayor, on or before the first day of October of each year, a certified abstract from his assessment books of all property within the city subject to taxation by the state and the assessed value thereof as agreed upon by the board of equalization. The mayor shall immediately transmit the abstract to the council which shall establish by ordinance the rate of taxes for the year.

4. A lien is hereby created in favor of the city against any lot or tract of land for any such tax assessed by any such city against the lot or tract of land, which lien shall be superior to all other liens or encumbrances except the lien of the state for state, county, or school taxes.

(RSMo 1939 § 7144, A. 1949 H.B. 2042)

Prior revisions: 1929 § 6994; 1919 § 8445; 1909 § 9347

**Board to provide for levy and collection of taxes--fix penalties.**

**94.200.** The board of aldermen shall, from time to time, provide by ordinance for the levy and collection of all taxes, licenses, wharfage and other duties not herein enumerated, and for neglect or refusal to pay the same, shall fix such penalties as are now or may hereafter be authorized by law or ordinance.

(RSMo 1939 § 7151)

Prior revisions: 1929 § 7001; 1919 § 8452; 1909 § 9354

**CROSS REFERENCES:**

Indebtedness, city to provide for collection of annual tax to pay bonds, [95.380](#), [95.410](#)

Taxing authority, to levy taxes for general revenue purposes, [88.670](#)

**Board to perfect illegal levy.**

**94.220.** In case the corporate authorities of the city have attempted to levy any tax or assessment for improvements, or for the payment of interest or coupons on bonds issued and outstanding, or other evidences of debt, which tax or assessment may be informal, illegal or void in consequence of a failure to comply with the requirements of law, the board of aldermen shall have power to relevy and reassess any such tax or assessment in manner provided in sections [94.190](#) to [94.330](#).

(RSMo 1939 § 7161)

Prior revisions: 1929 § 7011; 1919 § 8462; 1909 § 9364

**Licenses fixed by ordinance--signed by mayor and collector.**

**94.230.** All license tax shall be regulated by ordinance, and no license shall be issued until the amount prescribed therefor shall be paid to the city collector, and no license shall in any case be assigned or transferred. Licenses shall be signed by the mayor and clerk and countersigned by the collector, and the clerk shall affix the corporate seal thereto.

(RSMo 1939 § 7162)

Prior revisions: 1929 § 7012; 1919 § 8463; 1909 § 9365

**Board shall not exempt any person from any tax.**

**94.240.** The mayor and board of aldermen shall have no power to release any person from the payment of any tax, or exempt any person from any burden imposed by law.

(RSMo 1939 § 7163)

Prior revisions: 1929 § 7013; 1919 § 8464; 1909 § 9366

**Maximum rate of tax--how increased--extension of period of increase.**

94.250. 1. All cities of the fourth class in this state may by city ordinance levy and impose annually for municipal purposes upon all subjects and objects of taxation within such cities a tax which shall not exceed the maximum rate of one dollar on the one hundred dollars assessed valuation.

2. The maximum rate of taxation for general municipal purposes may be increased for not to exceed four years at any one time when the rate and purpose of such increase are submitted to a vote and two-thirds of the voters voting thereon vote in favor of the increase, but the increase so voted shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation. The board of aldermen of such cities may submit the question, and the question shall be submitted by the board of aldermen when petitioned therefor by voters equaling in number five percent or more of the voters of such cities voting for mayor at the last election at which a mayor was elected.

3. The question shall be submitted in substantially the following form:

Shall there be a . . . . cent increase in tax levy on one hundred dollars valuation for general municipal purposes for . . . . years in the city of . . . . ?

4. If the increase in levy is voted, the increased levy shall be effective for the number of years designated, and no longer, but such cities through their boards of aldermen may submit proposals for continuing the increase of levy at any time for like periods not to exceed four years each.

(RSMo 1939 § 7098, A.L. 1945 p. 1280, A.L. 1971 S.B. 64, A.L. 1978 H.B. 971)

Prior revisions: 1929 § 6948; 1919 § 8309; 1909 § 9301

**Levy for special purposes--maximum amount of levy.**

94.260. In addition to the levy aforesaid for general municipal purposes, all cities of the fourth class are hereby authorized to levy annually not to exceed the following rates of taxation on all property subject to its taxing powers for the following special purposes:

(1) For library purposes in the manner and at the rate authorized under the provisions of sections 182.140 to 182.301;

(2) For hospital, public health, and museum purposes, twenty cents on the one hundred dollars assessed valuation; and

(3) For recreation grounds in the manner and at the rate authorized under the provisions of sections 90.500 to 90.570.

(L. 1945 p. 1280 § 7098a)

**Power to license, tax and regulate certain businesses and occupations--prohibition on local license fees in excess of certain amounts in certain cities (Edmundson, Woodson Terrace)--**

**license fee on hotels or motels (St Peters)--increase or decrease of tax, when.**

94.270. 1. The mayor and board of aldermen shall have power and authority to regulate and to license and to levy and collect a license tax on auctioneers, druggists, hawkers, peddlers, banks, brokers, pawnbrokers, merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns, hotels, public boardinghouses, billiard and pool tables and other tables, bowling alleys, lumber dealers, real estate agents, loan companies, loan agents, public buildings, public halls, opera houses, concerts, photographers, bill posters, artists, agents, porters, public lecturers, public meetings, circuses and shows, for parades and exhibitions, moving picture shows, horse or cattle dealers, patent right dealers, stockyards, inspectors, gaugers, mercantile agents, gas companies, insurance companies, insurance agents, express companies, and express agents, telegraph companies, light, power and water companies, telephone companies, manufacturing and other corporations or institutions, automobile agencies, and dealers, public garages, automobile repair shops or both combined, dealers in automobile accessories, gasoline filling stations, soft drink stands, ice cream stands, ice cream and soft drink stands combined, soda fountains, street railroad cars, omnibuses, drays, transfer and all other vehicles, traveling and auction stores, plumbers, and all other business, trades and avocations whatsoever, and fix the rate of carriage of persons, drayage and cartage of property; and to license, tax, regulate and suppress ordinaries, money brokers, money changers, intelligence and employment offices and agencies, public masquerades, balls, street exhibitions, dance houses, fortune tellers, pistol galleries, corn doctors, private venereal hospitals, museums, menageries, equestrian performances, horoscopic views, telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables, theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, tippling houses, and sales of unclaimed goods by express companies or common carriers, auto wrecking shops and junk dealers; to license, tax and regulate hackmen, draymen, omnibus drivers, porters and all others pursuing like occupations, with or without vehicles, and to prescribe their compensation; and to regulate, license and restrain runners for steamboats, cars, and public houses; and to license ferries, and to regulate the same and the landing thereof within the limits of the city, and to license and tax auto liveries, auto drays and jitneys.

2. Notwithstanding any other law to the contrary, no city of the fourth classification with more than eight hundred but less than nine hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of thirteen dollars fifty cents per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitations of this subsection shall be automatically reduced to comply with this subsection.

3. Notwithstanding any other law to the contrary, no city of the fourth classification with more than four thousand one hundred but less than four thousand two hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of thirteen dollars and fifty cents per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of

such amount, and any license fee in such city that exceeds the limitations of this subsection shall be automatically reduced to comply with this subsection.

4. Notwithstanding any other law to the contrary, on or after January 1, 2006, no city of the fourth classification with more than fifty-one thousand three hundred and eighty but less than fifty-one thousand four hundred inhabitants and located in any county with a charter form of government and with more than two hundred eighty thousand but less than two hundred eighty-five thousand or no city of the fourth classification with more than fifty-one thousand but fewer than fifty-two thousand inhabitants and located in any county with a charter form of government and with more than two hundred eighty thousand but less than two hundred eighty-five thousand shall levy or collect a license fee on hotels or motels in an amount in excess of one thousand dollars per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitation of this subsection shall be automatically reduced to comply with this subsection.

5. Any city under subsection 4 of this section may increase a hotel and motel license tax by five percent per year but the total tax levied under this section shall not exceed one-eighth of one percent of such hotels' or motels' gross revenue.

6. Any city under subsection 1 of this section may increase a hotel and motel license tax by five percent per year but the total tax levied under this section shall not exceed the greater of:

- (1) One-eighth of one percent of such hotels' or motels' gross revenue; or
- (2) The business license tax rate for such hotel or motel on May 1, 2005.

7. The provisions of subsection 6 of this section shall not apply to any tax levied by a city when the revenue from such tax is restricted for use to a project from which bonds are outstanding as of May 1, 2005.

(RSMo 1939 § 7196, A.L. 1945 p. 1224, A.L. 1953 p. 91, A.L. 1963 p. 154, A.L. 2004 S.B. 758 merged with S.B. 1155 merged with S.B. 1394, A.L. 2005 H.B. 58 merged with H.B. 186 merged with S.B. 210, A.L. 2013 S.B. 99, A.L. 2014 S.B. 672)

Prior revisions: 1929 § 7046; 1919 § 8497; 1909 § 9399

**CROSS REFERENCE:**

Imposition of tax or fee prohibited on auctioneers, real estate brokers, real estate agents, unless business office maintained, [71.620](#)

**Transient guest tax for the promotion of tourism (City of Grandview).**

[94.271](#) 1. The governing body of any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to

impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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 city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate of ..... (insert rate of percent) percent for the purpose of promoting tourism?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2010 H.B. 1442)

#### **City clerk to make tax books--charge collector.**

94.290. When the board of aldermen shall have fixed the rate of taxation for any given year, the city clerk shall make out appropriate and accurate tax books, and shall therein set out in suitable columns, opposite the name of each person and the item of taxable property, as returned by the assessor and board of equalization, the amount of taxes, whether general or special, due thereon, and shall charge the collector with the full amount of taxes levied and to be collected; the clerk shall also charge the city collector with all licenses and other duties of all kinds to be collected.

(RSMo 1939 § 7149)

Prior revisions: 1929 § 6999; 1919 § 8450; 1909 § 9352

#### **Taxes delinquent January first.**

94.300. Upon the first day of January of each year all unpaid city taxes shall become delinquent, and the taxes upon real property are hereby made a lien thereon.

(RSMo 1939 § 7145)

Prior revisions: 1929 § 6995; 1919 § 8446; 1909 § 9348

### **How payment of taxes enforced--suits, how brought.**

94.310. The enforcement of all taxes authorized by sections [94.190](#) to [94.330](#) shall be made in the same manner as is provided by law for the collection and enforcement of the payment of state and county taxes, including the seizure and sale of goods and chattels after the taxes become delinquent. Where applicable in chapter 140, the term "county" shall be construed "city", the term "county clerk" shall be construed "city clerk", and the term "county collector" shall be construed "city collector" or other proper officer collecting taxes in the city.

(RSMo 1939 § 7145, A.L. 1961 p. 220)

Prior revisions: 1929 § 6995; 1919 § 8446; 1909 § 9348

### **Collector to make delinquent lists--board to approve--collection of delinquent taxes.**

94.320. 1. The board of aldermen shall require the collector, at the first meeting of the board in April of each year, or as soon thereafter as may be, to make out, under oath, lists of delinquent taxes remaining due and uncollected for each year, to be known as "the land and lot delinquent list" and "the personal delinquent list".

2. The board of aldermen, at the meeting at which the delinquent lists are returned or as soon as may be thereafter, shall examine the lists carefully, and if it appear that all property and taxes contained in the lists are properly returned as delinquent, the board shall approve the lists, enter a record thereof in the journal and credit the amount thereof to the account of the city collector.

3. The board shall return the delinquent lists to the collector, charging him therewith, and he shall proceed to collect the same in the same manner as provided by law for state and county taxes.

(RSMo 1939 § 7146, A. 1949 H.B. 2042)

Prior revisions: 1929 § 6996; 1919 § 8447; 1909 § 9349

### **Collector to report monthly to board.**

94.330. The city collector shall report to the board of aldermen, at the regular meetings in each month, all taxes collected on the real and personal delinquent lists; and he shall pay the same into the city treasury, and shall receive credit therefor. He shall turn over to his successor in office all uncollected delinquent lists, receiving credit therefor, and his successor shall be charged therewith; provided, that the board of aldermen may declare worthless any and all personal delinquent taxes which they may deem uncollectible.

(RSMo 1939 § 7147)

Prior revisions: 1929 § 6997; 1919 § 8448; 1909 § 9350

### **CROSS REFERENCE:**

Collectors, to settle monthly for taxes and licenses in certain cities, [95.360](#)

**Maximum rate of tax--how increased--extension of period of increase.**

94.340. 1. All cities and towns in this state organized and operating under special charters granted by the legislature, known as special charter cities and towns, may by ordinance levy and impose annually for municipal purposes upon all subjects and objects of taxation within such cities and towns a tax which shall not exceed the maximum rate of one dollar on the one hundred dollars assessed valuation; provided, however, that the rate of taxation for general municipal purposes herein limited may be increased for not to exceed four years when the rate and purpose of such increase are submitted to a vote of the voters within such cities and towns and two-thirds of the voters voting thereon shall vote therefor, but such increase so voted shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation.

2. The council of any such cities and towns may submit the question of increasing the levy when in the opinion of such council the necessity therefor arises, and the question shall be submitted by such council when petitioned therefor by voters equaling in number five percent or more of the voters of such cities and towns voting for mayor at the last election at which a mayor was elected.

3. The question shall be submitted in substantially the following form:

Shall there be a . . . . . cent increase in tax levy on one hundred dollars valuation for general municipal purposes for . . . . . years in the city of . . . . .?

4. If such increase in levy shall be voted, then such increased levy shall be effective for the number of years designated, and no longer, but such cities and towns through their councils may submit any such proposal for continuing such increase of levy at any time for like periods not to exceed four years each.

(RSMo 1939 § 7506, A.L. 1945 p. 1276, A.L. 1978 H.B. 971)

Prior revisions: 1929 § 7353; 1919 § 8767; 1909 § 9625

**Additional levy for special purposes--amount authorized.**

94.350. In addition to the levy aforesaid for general municipal purposes, all cities and towns under special charter are hereby authorized to levy annually not to exceed the following rates of taxation on all property subject to its taxing powers for the following special purposes:

(1) For library purposes in the manner and at the rate authorized under the provisions of sections 182.140 to 182.301;

(2) For hospital, public health, and museum purposes, twenty cents on the one hundred dollars assessed valuation; and

(3) For recreation grounds in the manner and at the rate authorized under the provisions of sections 90.500 to 90.570.

(RSMo 1939 § 7507, A.L. 1945 p. 1276)

Prior revisions: 1929 § 7354; 1919 § 8768

**May collect license tax on certain businesses.**

94.360. The council of any incorporated town or city in this state having a special charter and which contains not more than thirty thousand inhabitants may by ordinance levy and collect a license tax on wholesale houses, auctioneers, architects, druggists, grocers, banks, brokers, wholesale merchants, merchants of all kinds, confectioners, delivery trucks, ice trucks, transfer trucks, laundry wagons, milk wagons, merchant delivery companies, cigar and tobacco stands, hay scales, wood dealers, coal dealers, coal distributors, coal truckers, lumber dealers, real estate agents, loan companies, abstracters, abstract agencies, loan agents, collection agencies, undertakers, public buildings, office buildings, public halls, public grounds, concerts, photographers in office or upon streets, canvassers, artists, drummers, patent right dealers, insurance companies, insurance agents, taverns, hotels, rooming houses, boarding houses, sanitariums, hospitals, health schools, telephone companies, street contractors, paperhanger contractors, painting contractors, plastering contractors, and all subcontractors, flour mills, express company agencies, opticians, wagons, buggies, carriages, tinners, barbers, barbershops, hairdressers, hair dressing shops, whether conducted in connection with other business or separate, beauty parlors, tailors, florists, nursery stock agents, bookbinders, monument dealers, and agencies, manufacturing agents, shoe cobbler shops, storage warehouses, shoe shining parlors, job printing plants, outdoor advertising, ready-to-wear clothing agencies, tailor-made clothing agencies, sewing machine agencies, piano and organ dealers and agents, foreign coffee and tea dealers, and agents or all other vocations whatsoever, and fix the rate of carriage of persons and wagonage, drayage and cartage of property; and may levy and collect a license tax and regulate hawkers, peddlers, pawnbrokers, restaurants, butchers, wholesale butchers, bathhouses and masseurs, lunch stands, lunch counters, lunch wagons, soft drink and ice cream stands and vendors, ice cream parlors, peanut and popcorn stands, and stands of every kind, hucksters, opera houses, moving picture shows, private parks, public lectures, public meetings, baseball parks, horse and cattle dealers, stockyards, wagon yards, auto yards, oil stations, wholesale and retail inspectors, gaugers, mercantile agents, manufacturing and other corporations, or institutions, machine shops, blacksmith shops, radio repair shops, foundries, sewer contractors, building contractors, stone contractors, sidewalk contractors, bridge contractors, plumbing contractors, brick contractors, cement contractors, and all subcontractors, street railroad cars, gas companies, light companies, power companies, and water companies, laundries, laundry agencies, rug and carpet cleaners, linen supply rental service, conditioning and renting for use, bed linen, table linen, towels, rugs, uniform aprons, coats, caps, coveralls, chair covers, automobile seat covers or any other items, ice plants and ice plant agencies, ice dealers, omnibuses, automobiles, automobile trailers, tractors, carts, drays, milk wagons, laundry wagons, delivery wagons, transfer and job wagons, ice wagons, and all other vehicles, traveling and auction stores, plumbers, pressing establishments, installment houses and agencies, produce and poultry dealers, feather renovators, baker and bakeries, bakery delivery wagons, and delivery autos, bottling works, dye works, cleaning establishments, sand plants, steamfitters, corn doctors, chiropodists, hackmen, taxicabs, buses, draymen, omnibus drivers, porters, dairies, and regulate the same, and all other pursuing like occupations; and may levy and collect a license tax, regulate, restrain, prohibit and suppress

ordinaries, money brokers, money changers, intelligence and employment offices, and agencies, public masquerades, balls, street exhibitions, dance halls, fortune tellers, pistol galleries, shooting galleries, palmists, private venereal hospitals, museums, menageries, equestrian performances, fluoroscopic views, picture shows, telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys, bowling alleys, billiard tables, pool and other tables, miniature golf courses, theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, amusement parks, and the sale of unclaimed goods by express companies or common carriers, auto wrecking shops, bill posters, junk dealers, porters, carnival and street fairs, circuses and shows for parade and exhibition, or both, skating rinks and runners, and solicitors for steamboats, cars, stages, taxicabs, hotels, rooming houses, boarding houses, bathhouses, masseurs, hospitals, sanitariums, health schools, and all other pursuing like occupations.

(RSMo 1939 § 7451, A.L. 1943 p. 706, A.L. 1953 p. 292, A.L. 1957 p. 240, A.L. 1971 H.B. 128)

Prior revisions: 1929 § 7298; 1919 § 8713; 1909 § 9591

**CROSS REFERENCE:**

Imposition of tax or license fee on certain professions prohibited--imposition of tax or fee prohibited unless business office maintained, [71.620](#)

**Personal tax, how collected.**

94.370. 1. Taxes now or hereafter levied on personal property by the proper authorities of any city in this state, organized or existing under a special charter, shall constitute a debt in favor of such city, for which a personal judgment may be recovered before an associate circuit judge or recovered in the circuit courts of this state against the person on whose personal property such taxes shall be levied.

2. Actions for the recovery of such taxes shall be prosecuted in the name of the city entitled to recover the same at the relation and to the use of the collector of revenue of such city and against the person on whose property said taxes are levied, and all personal taxes in the payment of which any person may be delinquent, whether for one or more years, may be recovered in one action, and may be set forth and stated in a single count in a petition or in separate counts.

3. The taxes sued for shall be set forth in a back tax bill filed with the petition, which back tax bill shall state the total valuation for each year of the personal property on which the taxes sued for have been levied, and shall also state, separately, the amount due for each year to each fund for which taxes are levied. Such back tax bill, authenticated by the certificate of such collector, shall be *prima facie* evidence in the case wherein it is filed that the amount stated in said back tax bill to be due is correct and is due and unpaid.

4. And the circuit courts and associate circuit judges shall have jurisdiction of all such suits without regard to the amount sued for. Suits hereunder commenced in the circuit courts or before an associate circuit judge shall be governed by the general laws of this state as to practice, and on all judgments rendered a general execution shall be issued, and no property shall be exempt from seizure and sale under such execution.

5. It shall be the duty of the city attorney of any such city to prosecute all actions brought hereunder; provided, however, that the mayor of any such city, by and with the consent of the council thereof, may, in lieu of said city attorney, employ, for a period of not to exceed one year at a time, a competent attorney, whose duty it shall be to institute and prosecute all such actions. Such attorney, whether city attorney or special attorney, shall receive as fees in such case the sum of one dollar and fifty cents and, in addition thereto, the sum of ten percent of the taxes actually collected, all of which fees shall be taxed as cost in the case, and shall be collected as other costs; but in no case shall the city or the collector be liable for any cost, nor shall any costs be taxed against them or either of them.

6. Suits hereunder shall not be instituted until the taxes sued for have been delinquent thirty days, and all suits shall be instituted within five years after delinquency.

(RSMo 1939 § 7443)

Prior revisions: 1929 § 7290; 1919 § 8705; 1909 § 9583

**Remedy cumulative.**

**94.380.** The remedy for the collection of personal taxes hereby provided shall be cumulative and shall not in any manner impair other methods or provisions now existing or which may be hereafter provided for the collection of the same.

(RSMo 1939 § 7444)

Prior revisions: 1929 § 7291; 1919 § 8706; 1909 § 9584

**Powers, rights and remedies for collection of delinquent taxes--suits, how brought.**

**94.390.** 1. Cities under special charters having a population not exceeding six thousand are invested with and given all the powers, rights and remedies in the matter of the collection of delinquent taxes by suit and the establishment and enforcement of liens on real estate in connection therewith as are provided by statutes for the collection of delinquent state and county taxes by suit and the establishment and enforcement of liens on real estate in connection therewith; and to that end the provisions of sections [141.010](#) to [141.200](#), insofar as they are applicable, are declared to be in force and to govern the proceedings in suits for delinquent taxes due such cities and in the establishment and enforcement of liens on real estate in connection therewith.

2. Suits for the collection of delinquent taxes due any such city may be brought in the name of the city at the relation and to the use of the collector of the city as plaintiff, against the person named in the tax bill sued on or any other person or corporation owning or claiming to own any interest in the real estate involved in the suit and against which it is sought to establish and enforce a lien for the amount of the delinquent taxes, interest penalties and costs, as defendants. The powers, rights and remedies given to the cities under this section are additional and cumulative powers, rights and remedies, and are not to be construed as interfering with, altering or in any manner affecting or diminishing any existing powers, rights and remedies which such cities possess under statutes, or ordinances of the cities.

(RSMo 1939 § 7477, A.L. 1957 p. 240)

Prior revision: 1929 § 7324

**Maximum rate of tax--how increased--extension of period of increase--continuation of levy.**

**94.400.** 1. All cities in this state which now have or may hereafter contain a population of not less than ten thousand and less than three hundred thousand inhabitants according to the last preceding federal decennial census, framing and adopting a charter for its own government under the provisions of Section 19, Article VI of the Constitution of this state, known as "constitutional charter cities", may by city ordinance levy and impose annually for municipal purposes upon all subjects and objects of taxation within their corporate limits a tax which shall not exceed the maximum rate of one dollar on the one hundred dollars assessed valuation, and may by city ordinance levy and impose annually an additional tax at a rate in excess of said one dollar on the one hundred dollars assessed valuation, but not to exceed forty cents on the one hundred dollars assessed valuation for any one or more of the following purposes, to wit: Library, hospital, public health, and museum purposes, except that the rate of tax levy of one dollar on the one hundred dollars assessed valuation for general municipal purposes may, in addition to the aforesaid rate and purposes of increase which may be voted by city ordinance, be further increased for general municipal purposes for a period not to exceed four years at any one time when such rate and purpose of increase are submitted to a vote of the voters within such cities and two-thirds of the voters voting thereon shall vote therefor, but such increase so voted shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation.

2. The legislative body of any such cities may submit the question of increasing the levy when in the opinion of such legislative body the necessity therefor arises and the question shall be submitted by such legislative body when petitioned therefor by voters equaling in number five percent of the voters of such cities voting for a mayor at the last election at which a mayor was elected.

3. The question shall be submitted in substantially the following form:

Shall there be a . . . . cent increase in tax levy on one hundred dollars valuation for general municipal purposes for . . . . years in the city of . . . . . . . . . ?

4. If such increase of levy shall be voted, then such increased levy shall be effective for the number of years designated, and no longer, but such cities through their legislative bodies may submit any such proposal for continuing such increase of levy at any time for like periods not to exceed four years each.

5. Any city that has a levy for recreation grounds in excess of two mills on August 28, 1994, may continue the levy at that rate without any further action. Any levy for recreation purposes which is two mills or less on August 28, 1994, shall be for purposes of computing the amount permitted by law considered to be under section **90.010**. Any increase in the levy for recreation grounds after August 28, 1994, shall be in accordance with procedures set forth in section **90.010**.

(L. 1945 p. 1804 § 1, A.L. 1978 H.B. 971, A.L. 1994 H.B. 1200 & 1192)

**Vehicle license tax--funds to maintain streets (cities of 4,000to 30,000).**

**94.410.** Each and every city within this state that now has or may hereafter have a population of over four thousand and less than thirty thousand inhabitants (that is now or may hereafter be incorporated and operating under the general statutes or special charter) shall have and is hereby given power and authority, by ordinance, to levy and collect a license tax upon each and every vehicle (whether used for hire or for private use or pleasure), propelled by horse power or by other domestic animals or propelled by steam or electricity, gasoline, denatured alcohol or other like motive powers, that are owned and operated within the corporate limits of such city, and the moneys derived from such license tax shall be placed in a special fund of such city and shall be expended in the maintenance, cleaning and repairs of the streets or other highways within such city, and for no other use or purpose whatever, and to provide for fines and penalties for the violation of such ordinance; and said license tax may be graduated according to the use and character of the vehicle; provided, however, that all vehicles of the same class shall be taxed alike.

(RSMo 1939 § 7555)

Prior revisions: 1929 § 7401; 1919 § 8809; 1909 § 9665

**Sales tax for storm water control and public works projectsauthorized, cities with population of more than 100,000--dispositionof funds, duties of director of revenue--city storm water and publicworks sales tax trust fund created--distribution of funds, procedure.**

**94.413.** 1. Any city with a population of more than one hundred thousand inhabitants located in a county of the first classification which does not adjoin any other county of the first classification may, if the county in which such city is located does not levy the tax prescribed in section 67.729 in the same manner and by the same procedure and subject to the same penalties as set out in section 94.577, except as otherwise provided in this section, impose a sales tax of not more than one-tenth of one percent for the purpose of funding storm water control and public works projects other than stadiums or other sports facilities. This sales tax shall be in addition to any other sales tax authorized by law.

2. Notwithstanding the provisions of section 94.577, as to the disposition of any other sales tax imposed under the provisions of section 94.577, all sales taxes collected by the director of revenue from the tax authorized by this section on behalf of any city, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "City Storm Water and Public Works Sales Tax Trust Fund". The moneys in the city storm water and public works sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city imposing a sales tax under this section and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the city storm water and public works sales tax trust fund during the preceding month to the city which levied the tax.

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the city storm water and public works sales tax trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the city storm water and public works sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

(L. 1993 S.B. 219 § 1)

#### **Short title and definitions.**

94.500. Sections 94.500 to 94.550 are known and may be cited as the "City Sales Tax Act", and the following words shall have the following meanings unless a different meaning clearly appears from the context:

- (1) "City" shall mean any incorporated city, town or village in the state of Missouri;
- (2) "Director of revenue" shall mean the director of revenue of the state of Missouri;
- (3) "Person" means an individual, corporation, partnership or other entity.

(L. 1969 p. 166 § 1, A.L. 1977 H.B. 165, A.L. 1991 H.B. 29)

#### **Imposition of tax, election--rate--collection--abolishment of tax, effect of.**

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

Shall the city of ..... (insert name of city) impose a city sales tax of .....  
(insert rate of percent) percent?

[ ] YES [ ] NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the city shall have no power to impose the tax herein authorized unless and until the legislative body

of the city shall again have submitted another proposal to authorize the legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550, and such proposal is approved by a majority of the qualified voters voting thereon.

2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of one percent or one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525; except that, each city not within a county may impose such tax at a rate not to exceed one and three-eighths percent.

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

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

(L. 1969 p. 166 § 2, A.L. 1977 S.B. 344, A.L. 1978 S.B. 490, A.L. 1985 H.B. 842, A.L. 1991 H.B. 29, A.L. 2010 H.B. 1442)

#### **Applicable provisions.**

94.540. Except as modified in sections 94.500 to 94.550, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under sections 94.500 to 94.550.

(L. 1969 p. 166 § 5, A.L. 1976 H.B. 1384, A.L. 1979 H.B. 726, H.B. 296, A.L. 1991 H.B. 29)

**Deposit of receipts of tax--state to retain percentage--distribution by director of revenue--refunds authorized--effect of abolition of tax.**

94.550. 1. All city sales taxes collected by the director of revenue under sections 94.500 to 94.550 on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "City Sales Tax Trust Fund". The moneys in the city sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city imposing a city sales tax, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month, to the city treasurer, or such other officer as may be designated by the city ordinance, of each city imposing the tax authorized by sections 94.500 to 94.550, the sum due the city as certified by the director of revenue.

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

(L. 1969 p. 166 § 6, A.L. 1980 S.B. 693, A.L. 1991 H.B. 29)

#### **Definitions.**

94.575. The following words, as used in sections 94.575 to 94.577, shall mean:

- (1) "Capital asset" or "fixed asset", assets of a long-term character that are intended to continue to be held or used, including but not limited to land, buildings, machinery, furniture, and other equipment, including computer hardware and software;
- (2) "Capital improvements", any capital or fixed asset having an estimated economic useful life of at least two years.

(L. 2001 S.B. 352)

**Sales tax imposed in certain cities--rates of tax--election procedure--revenue to be used for capital improvements--revenue bonds, retirement--special trust fund--limitation on use of revenue by city of St. Louis--refunds authorized--Kansas City alternative tax authorized.**

94.577. 1. The governing body of any municipality except those located in whole or in part within any first class county having a charter form of government and not containing any part of a city with a population of four hundred thousand or more and adjacent to a city not within a county for that part of the municipality located within such first class county is hereby authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax on all retail sales made in such municipality which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of funding capital improvements, including the operation and maintenance of capital improvements, which may be funded by issuing bonds which will be retired by the revenues received from the sales tax authorized by this section or the retirement of debt under previously authorized bonded indebtedness. A municipality located in a charter county may impose a sales tax on all retail sales for capital improvements as provided in section 94.890. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax under the provisions of this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such bonds and their retirement by such tax, or to authorize the retirement of debt under previously authorized bonded indebtedness.

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

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section, the following language:

Shall the municipality of ..... (municipality's name) impose a sales tax of ..... (insert amount) for the purpose of funding capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?

[ ] YES [ ] NO

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

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the tax authorized by this section, the following language:

Shall the municipality of ..... (municipality's name) issue bonds in the amount ..... of ..... (insert amount) to fund capital improvements and impose a sales tax of ..... (insert amount) to repay bonds?

[ ] YES [ ] NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, including when the proposal authorizes the reduction of debt under previously authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or

order and any amendments thereto shall be in effect, except that any proposal submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized in this section unless and until the governing body of the municipality shall again have submitted another proposal to authorize the governing body of the municipality to issue any bonds or impose the sales tax authorized by this section, and such proposal is approved by the requisite majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section, except that any municipality with a population of greater than four hundred thousand and located within more than one county may submit a proposal pursuant to this section to the voters sooner than twelve months from the date of the last proposal submitted pursuant to this section if submitted to the voters on or before November 6, 2001.

3. All revenue received by a municipality from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for capital improvements, including the operation and maintenance of capital improvements, for so long as the tax shall remain in effect. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund required by this subsection shall be used solely for the maintenance of the capital improvements made with revenues raised by the tax authorized by this section. Any funds in the special trust fund required by this subsection which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this section which have not been imposed to retire bonds issued pursuant to this section.

4. All revenue received by a municipality which issues bonds under this section and imposes the tax authorized by this section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation and maintenance of capital improvements. Once all of such bonds have been retired, all funds remaining in the special trust fund required by this subsection shall be used solely for the maintenance of the capital improvements made with the revenue received as a result of the issuance of such bonds. Any funds in the special trust fund required by this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this section which have been imposed to retire bonds issued under this section.

5. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed pursuant to this section and the tax imposed

under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under this section.

6. No tax imposed pursuant to this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

7. In any city not within a county, no tax shall be imposed pursuant to this section for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport or recreation, either upon, above or below the ground.

8. Any tax imposed under this section in any home rule city with more than four hundred thousand inhabitants and located in more than one county solely for public transit purposes shall not be considered economic activity taxes as such term is defined under sections [99.805](#) and [99.918](#), and tax revenues derived from such tax shall not be subject to allocation under the provisions of subsection 3 of section [99.845](#) or subsection 4 of section [99.957](#).

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

10. If any city abolishes the tax authorized under subsections 1 to 9 of this section, the repeal of such tax shall become effective December thirty-first of the calendar year in which such abolition was approved. Each city shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

11. Any home rule city with more than four hundred thousand inhabitants and located in more than one county is hereby authorized to impose, in lieu of the tax authorized under subsection 1 of this section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax on all retail sales made in such municipality which are subject to taxation under the provisions of sections [144.010](#) to [144.525](#) for the purpose of providing revenues for public safety activities, including operations and capital improvements, which may be funded by issuing bonds which will be retired by the revenues received from the sales tax authorized by this section or the retirement of debt under previously authorized bonded indebtedness. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax under the provisions of this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such bonds and their retirement by such tax, or to authorize the retirement of debt under previously authorized bonded indebtedness.

12. The ballot of submission shall contain, but need not be limited to:

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section, the following language:

Shall the municipality of ..... (municipality's name) impose a sales tax of ..... (insert amount) for the purpose of providing revenues for public safety activities, including operations and capital improvements, which may include the retirement of debt under previously authorized bonded indebtedness?

YES  NO

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

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the tax authorized by this section, the following language:

Shall the municipality of ..... (municipality's name) issue bonds in the amount of ..... (insert amount) for the purpose of providing revenues for public safety activities, including operations and capital improvements, and impose a sales tax of ..... (insert amount) to repay bonds?

YES  NO

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

The ballot may include descriptions of specific uses to which the revenues from the tax will be applied.

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, including when the proposal authorizes the reduction of debt under previously authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect, except that any proposal submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized in this section unless and until the governing body of the municipality shall again have submitted another proposal to authorize the governing body of the municipality to issue any bonds or impose the sales tax authorized by subsection 11 of this section, and such proposal is approved by the requisite majority of the qualified voters voting thereon.

13. All revenue received by a municipality from the tax authorized under the provisions of subsection 11 of this section shall be deposited in a special trust fund and shall be used solely for public safety activities for so long as the tax shall remain in effect. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund required by this subsection shall be used solely for the public safety activities authorized in subsection 11 of this section. Any funds in the special trust fund required by this subsection which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this subsection which have not been imposed to retire bonds issued pursuant to this subsection.

14. All revenue received by a municipality which issues bonds under subsection 11 of this section and imposes the tax authorized by this section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation of the public safety department. Once all of such bonds have been retired, all funds remaining in the special trust fund required by this subsection shall be used solely for public safety activities. Any funds in the special trust fund required by this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by subsection 11 of this section which have been imposed to retire bonds issued under this section.

15. After the effective date of any tax imposed under the provisions of subsection 11 of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided in sections [94.500](#) to [94.550](#), and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under this section.

16. No tax imposed pursuant to subsection 11 of this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

(L. 1987 H.B. 210 § 1, A.L. 1988 S.B. 645, A.L. 1989 H.B. 473, A.L. 1991 H.B. 29, A.L. 1995 H.B. 607, A.L. 2001 H.B. 80, A.L. 2008 S.B. 1131, A.L. 2010 H.B. 1442 merged with S.B. 981)

**Sales tax authorized in certain cities (Springfield), rate, use offunds, bonds authorized--ballot, effective date--administration,deposit of revenue--use of funds upon abolishment--repeal.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth, one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one percent, shall not be imposed for longer than three years, and shall be imposed solely for the purpose of funding the construction, operation, and maintenance of capital improvements in the city's center city. The governing body may issue bonds for the funding of such capital improvements, which will be retired by the revenues received from the sales tax authorized by this section. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state or municipal general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. 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.

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

Shall ..... (insert the name of the city) impose a sales tax at a rate of .....(insert rate of percent) percent for a capital improvements purposes in the city's center city for a period of ..... (insert number of years, not to exceed three) years?

YES  NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question. In no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve months from the date of the proposal under this section.

3. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section32.087. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all

funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days before the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded.

5. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ..... (insert rate of percent) percent for capital improvements purposes in the city's center city?

[ ] YES [ ] NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

6. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

(L. 2004 S.B. 1155)

**Sales tax authorized--ballot language--use of moneys--repeal of tax,ballot language--continuation of tax, ballot language.**

94.579. 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one percent, and shall be imposed solely for the purpose of providing revenues for the operation of public safety departments, including police and fire departments, and for pension programs, and health care for employees and pensioners of the public safety departments. 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 city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. If the tax authorized in this section is not approved by the voters, then the city shall have an additional year during which to meet its required contribution payment beyond the time period described in section 105.683. If the city meets its required contribution payment in this time, then, notwithstanding the provisions of section 105.683 to the contrary, the delinquency shall not constitute a lien on the funds of the political subdivision, the board of such plan shall not be authorized to compel payment by application for writ of mandamus, and the state treasurer and the director of the department of revenue shall not withhold twenty-five percent of the certified contribution deficiency from the total moneys due the political subdivision from the state. The one-year extension shall only be available to the city on a one-time basis.

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 city) impose a sales tax at a rate of ..... (up to one) percent, solely for the purpose of providing revenues for the operation of public safety departments of the city?

YES  NO

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

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

3. All revenue collected under this section by the director of the department of revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and

shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. The director shall keep accurate records of the amounts in the fund, and such records shall be open to the inspection of the officers of such city and to the public. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the fund during the preceding month to the city. Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be by an appropriation ordinance enacted by the governing body of the city.

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

5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalties under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided in sections 144.010 to 144.525.

6. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ..... (up to one) percent for the purpose of providing revenues for the operation of public safety departments of the city?

[ ] YES [ ] NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. The governing body of any city that has adopted the sales tax authorized in this section shall submit the question of continuation of the tax to the voters every five years from the date of its inception on a date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city) continue collecting a sales tax imposed at a rate of ..... (up to one) percent for the purpose of providing revenues for the operation of public safety departments of the city?

[ ] YES [ ] NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to continuation, repeal shall become effective on December thirty-first of the calendar year in which such continuation was failed to be approved. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of continuation, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and continuation fails to be approved by a majority of the qualified voters voting on the question.

8. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the city equal to at least two percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on

December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

9. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

(L. 2007 S.B. 406, A.L. 2015 H.B. 517 & 754)

**Sales tax authorized (Columbia)--ballot language--deposit of revenuegenerated--fund created, purpose--refunds, when.**

94.581. 1. The governing body of any home rule city with more than eighty-four thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of capital improvements for public safety for such city, including but not limited to expenditures for new construction and equipment, repair and maintenance of buildings and equipment, and for financing such capital improvements for public safety. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of ..... (city's name) impose a citywide sales tax of .....  
(insert amount) for the purpose of capital improvements for public safety of the city?

YES  NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any

amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. All revenue received by a city from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for capital improvements for public safety for such city for so long as the tax shall remain in effect.

4. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for capital improvements for public safety for the city. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

5. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "City Capital Improvements for Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

6. The director of the department of revenue may make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the department of revenue of the action at least ninety days prior to the effective date of the repeal and the director of the department of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of

abolition of the tax in such city, the director of the department of revenue shall remit the balance in the account to the city and close the account of that city. The director of the department of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.

(L. 2011 S.B. 117 § 1)

**Sales tax authorized (Excelsior Springs)--ballot language--deposit of revenue generated--repeal, procedure--board established,duties--limitation on refinancing.**

94.585. 1. The governing body of any city of the third classification with more than ten thousand eight hundred but fewer than ten thousand nine hundred inhabitants and located in more than one county may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one percent, and shall be imposed solely for the purpose of funding the construction, maintenance, operation, and equipping of a community center and retiring any bonds issued for such purposes. 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.

2. No such order or ordinance adopted under this section shall become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax and issue bonds under this section. Such a proposal may include only the proposal to impose a sales tax or a proposal to issue bonds and to impose a sales tax to retire such bonds.

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

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section, the following language:

Shall the municipality of ..... (municipality's name) impose a sales tax of ..... (insert amount) for a period of twenty-five years for the purpose of funding the construction, maintenance, operation, and equipping of a community center which may include the retirement of debt under previously authorized bonded indebtedness?

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the tax authorized by this section, the following language:

Shall the municipality of ..... (municipality's name) issue bonds in the amount ..... of ..... (insert amount) for a period of twenty-five years to fund construction, maintenance, operation, and equipping of a community center and impose a sales tax of ..... (insert amount) to repay bonds? If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax, except that any proposal

submitted to issue bonds shall be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by the requisite majority of the qualified voters voting on the question. In no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

4. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under this section.

5. All revenue collected under this section by the director of the department of revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section [32.087](#), shall be deposited in a special trust fund, which is hereby created and shall be known as the "City Community Center Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special fund which are not needed for meeting current obligations under any bond issued under this section or for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

6. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. Except as provided in subsection 9 of this section, if a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the city equal to at least ten percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. Except as provided in subsection 9 of this section, if a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

9. No sales tax imposed under this section shall be terminated until all of any bonds issued under this section have been retired.

10. The sales tax imposed under this section shall be imposed for a period of twenty-five years, and may be extended upon the approval of the voters of the city in the same manner in which the sales tax was adopted.

11. The city shall establish a board consisting of seven members, one of which shall be the mayor of the city, to administer the provisions of this section with such powers and duties which shall be delegated by the governing body of the city.

12. No bonds issued under this section shall be refinanced for a term longer than the number of years remaining on the original terms of the bonds being refinanced without the approval of the voters of the city. Any proposal to refinance such bonds submitted to the voters shall include the number of years the bonds will be refinanced and the number of years the sales tax will be extended to repay such refinanced bonds.

(L. 2011 S.B. 117)

#### **Definitions.**

94.600. The following words, as used in sections 94.600 to 94.655, mean:

(1) "City", any city not within a county, any city of over four hundred thousand inhabitants wholly or partially within a first class county, and any first class county operating under a charter form of government and having a population of over nine hundred thousand inhabitants;

(2) "City transit authority", a commission or board created by city charter provision or by ordinance of a city, and which operates a public mass transportation system;

(3) "City utilities board", a board or commission created by city charter provision or by ordinance of a city, which controls and operates city-owned utilities including a public mass transportation system;

(4) "Director of revenue", the director of revenue of the state of Missouri;

(5) "Interstate transportation authority", any political subdivision created by compact between this state and another state, which is a body corporate and politic and a political subdivision of both contracting states, and which operates a public mass transportation system;

(6) "Interstate transportation district", that geographical area set forth and defined in the particular compact between this state and another state;

(7) "Person", an individual, corporation, partnership, or other entity;

(8) "Public mass transportation system", a transportation system or systems owned and operated by an interstate transportation authority, a municipality, a city transit authority, or a city utilities board, employing motor buses, rails or any other means of conveyance, by whatsoever type or power, operated for public use in the conveyance of persons, mainly providing local transportation service within an interstate transportation district or municipality;

(9) "Transportation purposes", financial support of a public mass transportation system including, but not limited to, the development and operation of bus, para-transit, and fixed-rail and light-rail transit systems; the construction, reconstruction, repair and maintenance of streets, roads and bridges within a municipality; the construction, reconstruction, repair and maintenance of airports owned and operated by municipalities; the acquisition of lands and rights-of-way for streets, roads, bridges and airports; and planning and feasibility studies for streets, roads, bridges, and airports. "Bridges" shall include bridges connecting a municipality with another municipality either within or without the state, with an unincorporated area of the state, or with another state or an unincorporated area thereof. Notwithstanding the other provisions of this subdivision, in first class counties operating under a charter form of government and having a population of over nine hundred thousand inhabitants, transportation purposes shall mean financial support of a public mass transportation system; the construction, reconstruction, repair and maintenance of streets, roads and bridges which are a part of a county-urban road system established by the governing body of the county; the acquisition of lands and rights-of-way for streets, roads and bridges for a county-urban road system established by the governing body of the county; planning and feasibility studies for streets, roads and bridges for a county-urban road system; and rapid transit purposes; and "bridges" shall include those county-urban road system bridges connecting a municipality with another municipality either within or without the state, with an unincorporated area of the state, or with another state or an unincorporated area thereof.

(L. 1973 H.B. 65 § 1, A.L. 1983 1st Ex. Sess. H.B. 9, A.L. 1991 S.B. 34, A.L. 2008 S.B. 1131)

**Tax, how imposed--rate of tax--boundary change, procedure--effectivedate for tax or its abolition--city or county clerk's duties.**

94.605. 1. Any city as defined in section 94.600 may by a majority vote of its governing body impose a sales tax for transportation purposes enumerated in sections 94.600 to 94.655.

2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any

city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections [144.010](#) to [144.525](#).

3. With respect to any tax increment financing plan originally approved by ordinance of the city council after March 31, 2009, in any home rule city with more than four hundred thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax imposed under sections [94.600](#) to [94.655](#) shall not be considered economic activity taxes as such term is defined under sections [99.805](#) and [99.918](#), and tax revenues derived from such taxes shall not be subject to allocation under the provisions of subsection 3 of section [99.845](#) or subsection 4 of section [99.957](#). Any one-eighth of one cent sales tax imposed in such city under sections [94.600](#) to [94.655](#) for constructing and operating a light-rail transit system shall not be considered economic activity taxes as such term is defined under sections [99.805](#) and [99.918](#), and tax revenues derived from such tax shall not be subject to allocation under the provisions of subsection 3 of section [99.845](#) or subsection 4 of section [99.957](#).

4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city or county clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections [94.600](#) to [94.655](#) shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

(L. 1973 H.B. 65 § 2, A.L. 1983 1st Ex. Sess. H.B. 9, A.L. 1991 H.B. 29 merged with S.B. 34, A.L. 2008 S.B. 1131)

#### **Applicable provisions.**

[94.620](#). Except as modified in sections [94.600](#) to [94.655](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [94.600](#) to [94.655](#).

(L. 1973 H.B. 65 § 5, A.L. 1979 H.B. 726, H.B. 296, A.L. 1991 H.B. 29)

#### **Deposit of collections--transportation sales tax fund.**

[94.625](#). All sales taxes collected by the director of revenue under the provisions of sections [94.600](#) to [94.655](#), less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section [32.087](#), shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "Transportation Sales Tax Trust Fund". The moneys in this fund are not state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city wherein a sales tax is imposed pursuant to the provisions of sections [94.600](#) to [94.655](#). The records shall be open to the inspection of the officers of the city and the public.

(L. 1973 H.B. 65 § 6, A.L. 1980 S.B. 693, A.L. 1983 1st Ex. Sess. H.B. 10, A.L. 1991 H.B. 29)

**Funds, how distributed--adjustments, how made--tax abolished, notice of--two percent, retention of, when.**

94.630. 1. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city treasurer or such other officer as may be designated by the city ordinance imposing the tax authorized by sections 94.600 to 94.655, the sum due the city as certified by the director of revenue.

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

(L. 1973 H.B. 65 § 7, A.L. 1991 H.B. 29)

**Transportation trust fund created, limitation on use of funds, audit required--sheltered workshop, transportation, percentage authorized for St. Louis City and County.**

94.645. 1. All moneys received by a city imposing a sales tax pursuant to the provisions of sections 94.600 to 94.655 shall be deposited by the city treasurer, or other city officer authorized by ordinance, in a special fund to be known as the "Transportation Trust Fund". All moneys in such transportation trust fund shall be appropriated and disbursed only for transportation purposes as enumerated herein.

2. Any portion or all of the funds on deposit in a transportation trust fund may be appropriated and paid by a city directly to an interstate transportation authority, a city transit authority or a city utilities board for its general purposes in providing a public mass transportation system within an interstate transportation district or a municipality; provided that, before such funds may be appropriated and paid to any such interstate transportation authority, city transit authority or city utilities board with a service area population in excess of two million persons, such authority or board shall develop, for mutual agreement, a program of transit service to be provided to the city. Such program shall define the service to be provided, the fare structure to be in effect, the estimated cost of the total transit service program of the authority or board, and the estimated cost of the city's portion of the program. Such agreement shall be renewed prior to the beginning of each fiscal year and, when such agreement is reached, the city shall appropriate to the authority or board funds as are designated in the agreement for the period of the agreement. A city may designate by contract with an interstate transportation authority, a city transit authority or a city utilities board that a designated portion of such funds shall be used by the interstate transportation authority, the city

transit authority or the city utilities board to provide specific service or frequency of service to underwrite a certain fare structure, or for any other purposes consistent with providing a sound public mass transportation system.

3. Any provisions of sections 94.600 to 94.655 to the contrary notwithstanding, not less than two percent of the proceeds of any sales tax imposed by any city not within a county and any county of the first class having a charter form of government and having a population of at least nine hundred thousand inhabitants pursuant to sections 94.600 to 94.655 that are appropriated and paid by a city or county to an interstate transportation authority shall be expended to sheltered workshop or residence facility, boards of directors established pursuant to section 205.970, to pay costs of transportation, above the level of expenditures for such costs during the fiscal year of the board immediately preceding January 1, 1984, to and from sheltered or presheltered employment of developmentally disabled clients of the regional center for the developmentally disabled serving the area where the tax is imposed, and shall be expended only for the purpose of transporting persons who are developmentally disabled and require nonpublic transportation and who are residents of the city not within a county, or of the adjacent county of the first class having a charter form of government and having a population of at least nine hundred thousand inhabitants. As used in this subsection, "developmentally disabled clients" means persons served by the regional center who have a developmental disability as defined in section 630.005.

4. No funds may be appropriated and paid to any such transportation authority, transit authority or utilities board, unless and until such authority or board shall file or shall have filed with the city, paying said funds, and the secretary of state of the state of Missouri, annually and within six months after the close of such authority or board's fiscal year, an independently audited report and accounting as to such authority or board's management and administration of any and all funds received and expended by such authority or board.

5. Transportation authorities operating a public mass transportation system pursuant to sections 94.600 to 94.655 shall provide for interior and exterior advertising on each vehicle for mass transportation purposes.

(L. 1973 H.B. 65 § 10, A.L. 1975 1st Ex. Sess. S.B. 1, A.L. 1979 H.B. 320, A.L. 1980 S.B. 731, A.L. 1983 1st Ex. Sess. S.B. 3, A.L. 1991 S.B. 34, A.L. 1992 H.B. 1814, A.L. 1997 H.B. 229)

**No bar to use of other city revenues for public mass transportation purposes.**

94.650. Nothing contained herein shall be construed to prevent a city from appropriating and paying moneys from any of its other revenues to an interstate transportation authority, a city transit authority or a city utilities board for any of the purposes enumerated herein, and all cities are empowered to appropriate and pay or expend moneys from any of its revenues for the public mass transportation purposes enumerated herein.

(L. 1973 H.B. 65 § 11)

Effective 6-13-73

**Procedure for cities to adopt transportation sales tax.**

94.655. In those cities in which the transportation sales tax has been submitted to and approved by the voters or by a majority vote of the governing body of any such city without submission of the issue to the voters, the transportation sales tax shall remain in effect until repealed by local ordinance in those cities.

(L. 1977 H.B. 489, A.L. 1979 H.B. 320, A.L. 1981 S.B. 163, A.L. 1983 1st Ex. Sess. S.B. 3, A.L. 1985 H.B. 405, A.L. 1987 S.B. 253, A.L. 1989 H.B. 121, A.L. 1991 H.B. 29 merged with H.B. 139 & 41, A.L. 1993 S.B. 114, A.L. 1995 H.B. 153, A.L. 1997 H.B. 229, A.L. 1999 H.B. 261 §§ 94.655, B, A.L. 2000 S.B. 881)

**Transportation sales tax, ballot--effective, when--approval required in city and county--collection, fund created--use of funds--abolition of tax, procedure--reduction of rate.**

94.660. 1. The governing body of any city not within a county and any county of the first classification having a charter form of government with a population of over nine hundred thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one percent for submission to the voters of that city or county at an authorized election date selected by the governing body.

2. Any sales tax approved under this section shall be imposed on the receipts from the sale at retail of all tangible personal property or taxable services within the city or county adopting the tax, if such property and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525.

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

Shall the county/city of ..... (county's or city's name) impose a county/city-wide sales tax of ..... percent for the purpose of providing a source of funds for public transportation purposes?

[ ] YES [ ] NO

Except as provided in subsection 4 of this section, if a majority of the votes cast in that county or city not within a county on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall go into effect on the first day of the next calendar quarter beginning after its adoption and notice to the director of revenue, but no sooner than thirty days after such adoption and notice. If a majority of the votes cast in that county or city not within a county by the qualified voters voting are opposed to the proposal, then the additional sales tax shall not be imposed in that county or city not within a county unless and until the governing body of that county or city not within a county shall have submitted another proposal to authorize the local option transportation sales tax authorized in this section, and such proposal is approved by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal.

4. No tax shall go into effect under this section in any city not within a county or any county of the first classification having a charter form of government with a population over nine hundred thousand inhabitants unless and until both such city and such county approve the tax.

5. The provisions of subsection 4 of this section requiring both the city and county to approve a transportation sales tax before a transportation sales tax may go into effect in either jurisdiction shall not apply to any transportation sales tax submitted to and approved by the voters in such city or such county on or after August 28, 2007.

6. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Public Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section [32.087](#). The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city or county approving a sales tax under this section, and the records shall be open to inspection by officers of the city or county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax, and such funds shall be deposited with the treasurer of each such city or county and all expenditures of funds arising from the county public transit sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or city not within a county.

7. The revenues derived from any transportation sales tax under this section shall be used only for the planning, development, acquisition, construction, maintenance and operation of public transit facilities and systems other than highways.

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

(L. 1994 S.B. 432 § 2, A.L. 1995 H.B. 153, A.L. 2005 H.B. 186, A.L. 2007 S.B. 22 merged with S.B. 497)

#### **Definitions.**

**94.700**. The following words, as used in sections **94.700** to **94.755**, shall have the following meaning unless a different meaning clearly appears from the context:

- (1) "City" shall mean any incorporated city, town, or village in the state of Missouri with a population of one hundred or more, but the term "city" does not include any city not within a county or any city of over four hundred thousand inhabitants wholly or partially within a first class county;
- (2) "City transit authority" shall mean a commission or board created by city charter provision or by ordinance of a city, and which operates a public mass transportation system;
- (3) "City utilities board" shall mean a board or commission created by city charter provision or by ordinance of a city, which controls and operates city-owned utilities including a public mass transportation system;
- (4) "Director of revenue" shall mean the director of revenue of the state of Missouri;
- (5) "Interstate transportation authority" shall mean any political subdivision created by compact between this state and another state, which is a body corporate and politic and a political subdivision of both contracting states, and which operates a public mass transportation system;
- (6) "Interstate transportation district" shall mean that geographical area set forth and defined in the particular compact between this state and another state;
- (7) "Person" shall mean an individual, corporation, partnership, or other entity;
- (8) "Public mass transportation system" shall mean a transportation system or systems owned and operated by an interstate transportation authority, a municipality, a city transit authority, or a city utilities board, employing motor buses, rails or any other means of conveyance, by whatsoever type or power, operated for public use in the conveyance of persons, mainly providing local transportation service within an interstate transportation district or municipality;
- (9) "Transportation purposes" shall mean financial support of a public mass transportation system; the construction, reconstruction, repair and maintenance of streets, roads, sidewalks, trails, community-owned parking lots, and bridges within a municipality; the construction, reconstruction, repair and maintenance of airports owned and operated by municipalities; the acquisition of lands and rights-of-way for streets, roads, sidewalks, trails, community-owned parking lots, bridges, and airports; and planning and feasibility studies for streets, roads, sidewalks, trails, community-owned parking lots, bridges, and airports. "Bridges" shall include bridges connecting a municipality with another municipality either within or without the state, with an unincorporated area of the state, or with another state or an unincorporated area thereof.

(L. 1983 1st Ex. Sess. H.B. 9 § 1, A.L. 1987 H.B. 210, A.L. 2005 H.B. 58 merged with H.B. 186, A.L. 2012 S.B. 568)

**Tax, how imposed--ballot form--rate of tax--boundary changes,procedure--retirement of bonds necessary to terminate tax, when.**

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for transportation purposes which shall be retired by the revenues received from the sales tax authorized by this section. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions of this section shall become effective unless the council or other governing body submits to the voters of the city, at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city to impose such a sales tax and, if such tax is to be used to retire bonds authorized pursuant to this section, to authorize such bonds and their retirement by such tax; except that no vote shall be required in any city that imposed and collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the submission shall contain, but is not limited to, the following language:

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section, the following language:

Shall the city of ..... (city's name) impose a sales tax of .....  
(insert amount) for transportation purposes?

YES  NO

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

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the tax authorized by this section, the following language:

Shall the city of ..... (city's name) issue bonds in the amount of .....  
(insert amount) for transportation purposes and impose a sales tax of ..... (insert amount) to repay such bonds?

YES  NO

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

If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required by the Missouri Constitution, Article VI, Section 26, cast on the proposal, provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast on the proposal, as provided in subdivision (1) of this subsection, by the qualified voters voting thereon\* are opposed to the proposal, then the council or other governing body of the city shall have no power to impose the tax authorized in subdivision (1) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to impose the tax and such

proposal is approved by a majority of the qualified voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting thereon\* are opposed to the proposal, as provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the council or other governing body of the city shall have no power to issue any bonds or to impose the tax authorized in subdivision (2) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to issue such bonds or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the qualified voters voting thereon.

2. No incorporated municipality located wholly or partially within any first class county operating under a charter form of government and having a population of over nine hundred thousand inhabitants shall impose such a sales tax for that part of the city, town or village that is located within such first class county, in the event such a first class county imposes a sales tax under the provisions of sections [94.600](#) to [94.655](#).

3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections [144.010](#) to [144.525](#).

4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections [94.700](#) to [94.755](#) shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

5. No tax imposed pursuant to this section for the purpose of retiring bonds issued pursuant to this section may be terminated until all of such bonds have been retired.

(L. 1983 1st Ex. Sess. H.B. 9 § 2, A.L. 1991 H.B. 29 merged with S.B. 34, A.L. 1996 H.B. 991)

\*Word "thereon" does not appear in original rolls.

#### **Applicable provisions.**

[94.720](#). Except as modified in sections [94.700](#) to [94.755](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [94.700](#) to [94.755](#).

(L. 1983 1st Ex. Sess. H.B. 9 § 5, A.L. 1991 H.B. 29)

#### **Deposit of collection--city transportation sales tax trust fund.**

[94.725](#). All sales taxes collected by the director of revenue under the provisions of sections [94.700](#) to [94.755](#), less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in

section 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "City Transportation Sales Tax Trust Fund". The moneys in this fund are not state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city wherein a sales tax is imposed pursuant to the provisions of sections 94.700 to 94.755. The records shall be open to the inspection of the officers of the city and the public.

(L. 1983 1st Ex. Sess. H.B. 9 § 6, A.L. 1991 H.B. 29)

**Funds, how distributed--adjustments, how made--tax abolished, noticeprocedure--two percent retention, when.**

94.730. 1. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city treasurer or such other officer as may be designated by the city ordinance imposing the tax authorized by sections 94.700 to 94.755, the sum due the city as certified by the director of revenue.

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

(L. 1983 1st Ex. Sess. H.B. 9 § 7, A.L. 1991 H.B. 29)

**City transportation trust fund created--special trust fund created to retire bonds--limitation on use of funds--audit required.**

94.745. 1. All moneys received by a city imposing a sales tax under the provisions of sections 94.700 to 94.755 shall be deposited by the city treasurer, or other city officer authorized by ordinance, in a special fund to be known as the "City Transportation Trust Fund". All moneys in such transportation trust fund shall be appropriated and disbursed only for transportation purposes as enumerated in sections 94.700 to 94.755. The provisions of this subsection shall apply only to taxes authorized by sections 94.700 to 94.755 which have not been imposed to retire bonds issued pursuant to sections 94.700 to 94.755.

2. All moneys received by a city which issues bonds pursuant to the provisions of section 94.705 and imposes the tax authorized by such section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation and maintenance of the capital improvements made

with the proceeds of the bonds. Once all of such bonds have been retired, all funds remaining in the special trust fund required by this subsection shall be used solely for transportation purposes. Any funds in the special trust fund required by this subsection which are not needed to meet current obligations under the bonds issued pursuant to section [94.705](#) may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by section [94.705](#) which have been imposed to retire bonds issued pursuant to such section.

3. Any portion or all of the funds on deposit in a transportation trust fund may be appropriated and paid by a city directly to an interstate transportation authority, a city transit authority or a city utilities board for its general purposes in providing a public mass transportation system within an interstate transportation district or a municipality; provided that, before such funds may be appropriated and paid to any such interstate transportation authority, city transit authority or city utilities board with a service area population in excess of two million persons, such authority or board shall develop, for mutual agreement, a program of transit service to be provided to the city. Such program shall define the service to be provided, the fare structure to be in effect, the estimated cost of the total transit service program of the authority or board, and the estimated cost of the city's portion of the program. Such agreement shall be renewed prior to the beginning of each fiscal year and, when such agreement is reached, the city shall appropriate to the authority or board funds as are designated in the agreement for the period of the agreement. A city may designate by contract with an interstate transportation authority, a city transit authority or a city utilities board that a designated portion of such funds shall be used by the interstate transportation authority, the city transit authority or the city utilities board to provide specific service or frequency of service to underwrite a certain fare structure, or for any other purposes consistent with providing a sound public mass transportation system.

4. Any provisions of sections [94.700](#) to [94.755](#) to the contrary notwithstanding, at least seven percent of the proceeds of any sales tax imposed under sections [94.700](#) to [94.755](#) that are appropriated and paid by a city to an interstate transportation authority, a city transit authority or a city utilities board shall be expended only for the purchase of new public mass transportation equipment, for the construction of public mass transportation facilities, or for any other capital expenditures or improvements to the property of the interstate transportation authority, city transit authority or city utilities board used in providing public mass transportation service, or to pay the interest or principal payments, or to satisfy sinking fund requirements on any negotiable notes or bonds or other instruments in writing issued for any of the above purposes.

5. Any provisions of sections [94.700](#) to [94.755](#) to the contrary notwithstanding, at least seven percent of the proceeds of any sales tax imposed under sections [94.700](#) to [94.755](#) that are appropriated and expended by a city for its general purposes in providing a public mass transportation system directly owned and operated by it shall be expended only for the purpose of new public mass transportation equipment, for the construction of public mass transportation facilities, or for any other capital expenditures or improvements to its properties used in providing public mass transportation service, or to pay the interest or principal payments, or to satisfy the

sinking fund requirements on any negotiable notes or bonds or other instruments in writing issued for any of the above purposes.

6. No funds may be appropriated and paid to any such transportation authority, transit authority or utilities board, unless and until such authority or board shall file or shall have filed with the city paying such funds, and the secretary of state of the state of Missouri, annually and within six months after the close of such authority or board's fiscal year, an independently audited report and accounting as to such authority or board's management and administration of any and all funds received and expended by such authority or board.

7. Transportation authorities operating a public mass transportation system under sections 94.700 to 94.755 shall provide for interior and exterior advertising on each vehicle for mass transportation purposes.

(L. 1983 1st Ex. Sess. H.B. 9 § 10, A.L. 1996 H.B. 991)

**No bar to use of other city revenues for public mass transportation.**

94.750. Nothing contained in sections 94.700 to 94.755 shall be construed to prevent a city from appropriating and paying moneys from any of its other revenues to an interstate transportation authority, a city transit authority or a city utilities board for any of the purposes enumerated in sections 94.700 to 94.750, and all cities are empowered to appropriate and pay or expend moneys from any of its revenues for the public mass transportation purposes enumerated in sections 94.700 to 94.755.

(L. 1983 1st Ex. Sess. H.B. 9 § 11)

Effective 1-5-84

**Voter approval not required--recodification of existing law.**

94.755. It is the stated purpose and intent of the general assembly of the state of Missouri that sections 94.700 to 94.755 represent only a recodification of existing law and shall not constitute a new tax, license or fee, or an increase in the current levy or an existing tax, license or fee for the purpose of Article X, Section 22(a) of the Constitution of Missouri, and that cities which imposed and collected the tax under sections 94.600 to 94.655 before January 5, 1984, may collect such tax under the provisions of sections 94.700 to 94.755 without further approval of the voters as a continuation of a tax previously approved by the voters of such city.

(L. 1983 1st Ex. Sess. H.B. 9 § 12)

Effective 1-5-84

**Tax established (Branson).**

94.800. In addition to any other taxes provided by law, tourism taxes may be imposed by certain municipalities pursuant to sections 94.802 and 94.805 and shall be administered in accordance with the provisions of sections 94.800 to 94.825; provided, however, that if any

municipality imposes a local sales tax or a local gross receipts tax for the purpose of promoting tourism under any other statutory or charter authorization, such municipality shall not also impose a tourism tax pursuant to section [94.802](#) or section\* [94.805](#).

(L. 1993 H.B. 345 § 1, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

\*Word "section" does not appear in original rolls.

CROSS REFERENCE:

Violation of collection provisions of tourism sales tax, penalty, [144.157](#)

**Hotel and motel charges and price charged for private touristattractions, tax on, maximum rate, definitions (Branson).**

[94.802](#). 1. In addition to any tourism tax imposed by section [94.805](#), the governing body of any municipality with more than two thousand five hundred hotel and motel rooms inside the municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed four percent on the following:

(1) The price paid or charged to any person for rooms or accommodations paid by transient guests of hotels, motels, condominium units, time-share interests in condominiums, campgrounds, and tourist courts situated within the municipality; and

(2) The price paid or charged for any admission ticket to or participation in any private tourist attraction in such municipality.

2. As used in this section, the term "hotel", "motel", "condominium", "time-share interests in condominiums", or "tourist court" means any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being provided, including bed and breakfast facilities, and kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests and the use of the term "hotel" or "motel" alone shall also be deemed to include all such structures, buildings and facilities, and the term "campground" means real property, other than state-owned property, which contains parcels for rent to transient guests for pay or compensation, which may include temporary utility hook-ups for use by the transient guests, and where such transient guests generally use tents, recreational vehicles or some other form of temporary shelter while on the rented premises. Shelters for the homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the purposes of this section. As used in this section, the term "transient guest" means a person who occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive days or less.

3. As used in this section, "private tourist attraction" means any commercial entity which appeals to the recreational desires and tastes of the traveling public through the presentation of services or devices designed to entertain or educate visitors, including but not limited to:

(1) Amusement parks, carnivals, circuses, fairs and water parks;

(2) Aerial tramways;

- (3) Commercial animal, reptile, and zoological exhibits;
- (4) Commercial beaches and hot springs;
- (5) Go-carts/miniature golf establishments;
- (6) Horse shows and rodeos;
- (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- (8) Automobile, bicycle, dog, horse, and other racing events;
- (9) Music shows and pageants, movie theaters, and live theaters;
- (10) Regularly scheduled and special professional sporting events including, but not limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing, bicycle racing, human track and field events, table tennis and other racquet events, except that attractions owned or operated by schools, colleges and universities shall be exempt from the provisions of this subdivision.

Attractions operating on an occasional or intermittent basis for fund-raising purposes by nonprofit charitable organizations whose ordinary activities do not involve the operation of such attractions shall be exempt from the admissions tax imposed by this section.

(L. 1993 H.B. 345 § 2, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

#### **Restaurant and intoxicating liquor charges, tax on, maximum rate(Branson).**

94.805. In addition to any tourism tax imposed by section 94.802, the governing body of any municipality described in section94.802 may impose, by ordinance, a tourism tax on the purchase price paid or charged to any person for food and drinks sold on the premises of restaurant establishments in such municipality or for drinks sold in such municipality for consumption on the premises by establishments licensed pursuant to section 311.090 to sell intoxicating liquors, at a rate not to exceed two percent, on such purchase price paid or charged.

(L. 1993 H.B. 345 § 3, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

#### **Retailers liable for tax, collection and return of taxes (Branson).**

94.812. Every retailer, vendor, operator, and other person who sells or provides goods and services subject to tax under section 94.802 or section 94.805 shall be liable and responsible for the collection and payment of taxes due under these sections and shall make a return and remit such taxes to the municipality or its designee, at such times and in such manner as the governing body of the municipality shall prescribe. The collection of the taxes imposed by these sections shall be computed in accordance with schedules or systems approved by the governing body of the municipality.

(L. 1993 H.B. 345 § 5, A.L. 1997 2d Ex. Sess. H.B. 3, A.L. 2001 S.B. 323 & 230)

**Tourism tax trust fund, established--distribution--infrastructureaccount, established--debt retirement account, established--tourismpromotion account, established (Branson).**

94.815. 1. All taxes authorized and collected under sections 94.800 to 94.825 shall be deposited by the municipality in a special trust fund to be known as the "Tourism Tax Trust Fund". The moneys in such tourism tax trust fund shall not be commingled with any funds of the municipality.

2. Except as provided in subsection 3 of this section, seventy-five percent of the taxes collected shall be deposited in an "Infrastructure Account" within the tourism tax trust fund and shall be used, upon appropriation by the municipality, solely for the purpose of constructing and maintaining infrastructure improvements, to include sidewalks, streets, highways, roads, waterworks, wastewater including distribution and collection systems and solid waste disposal facilities, the costs of which may be funded by issuing bonds which may be retired by revenues received from tourism taxes imposed pursuant to sections 94.802 and 94.805 or the retirement of debt under previously voter-approved bonded indebtedness and the costs of operation and maintenance of such infrastructure improvements.

3. Notwithstanding the provisions of subsection 2 of this section, if any outstanding bonds have been issued or indebtedness has been incurred prior to or after September 15, 1997, for the purpose of constructing and maintaining infrastructure improvements, including sidewalks, streets, highways, roads, waterworks, wastewater including distribution and collection systems and solid waste disposal facilities, then a portion of the seventy-five percent of the collected taxes to be deposited in the infrastructure account pursuant to subsection 2 of this section shall instead be deposited in a "Debt Retirement Account" within the tourism tax trust fund. The portion of the seventy-five percent of collected taxes to be deposited in the debt retirement account and the administration of such account shall be pursuant to section 94.820.

4. Twenty-five percent of the taxes collected shall be deposited into a "Tourism Promotion Account" within the tourism tax trust fund and shall be used, upon appropriation by the municipality, for tourism marketing and promotional purposes.

5. The tourism taxes authorized by sections 94.802 and 94.805 shall be in addition to any and all other taxes allowed by law, but no ordinance imposing a tax under sections 94.802 and 94.805 shall be effective unless the governing body of the municipality submits to the voters of the municipality at an election permitted pursuant to section 115.123 a proposal to authorize the governing body of the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such bonds and their retirement by such tax or charge or to authorize the retirement of debt under previously voter-approved bonded indebtedness.

(L. 1993 H.B. 345 § 6, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

**Ballot for submission, all taxes (Branson).**

94.817. 1. The ballot of submission shall contain substantially, but need not be limited to, the following:

(1) If the proposal submitted involves only authorization to impose the tourism tax authorized by section 94.802, the following language:

Shall the municipality of ..... (insert name of municipality) impose a tourism tax of .....% on the price paid or charged for rooms or accommodations thirty days or less at hotels, motels, tourist courts, campground sites, condominium units, time-share interests in condominiums and the price charged for tickets and other charges for admission to or participation in private tourist attractions for the purpose of funding ..... (insert type of improvement), which may include the retirement of debt under previously voter-approved bonded indebtedness, and promoting tourism?

[ ] YES [ ] NO

(2) If the proposal submitted involves only authorization to impose the tourism tax authorized by section 94.805, the following language:

Shall the municipality of ..... (insert name of municipality) impose a tourism tax of .....% on the price paid or charged for food and drinks sold in restaurants and other establishments for the purpose of funding ..... (insert type of improvement), which may include the retirement of debt under previously voter-approved bonded indebtedness, and promoting tourism?

[ ] YES [ ] NO

(3) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the collection of the tourism tax authorized by sections 94.802, the following language:

Shall the municipality of ..... (insert name of municipality) issue bonds in the amount of \$ ..... (insert amount) for the purpose of funding ..... (insert type of improvement) and shall a tourism tax of .....% be imposed on the price paid or charged for rooms or accommodations for thirty days or less at hotels, motels, tourist courts, campground sites, condominium units, time-share interests in condominiums and the price charged for tickets and other charges for admission to or participation in private tourist attractions to repay such bonds or previously voter-approved bonded indebtedness and to promote tourism?

[ ] YES [ ] NO

(4) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the collection of the tax authorized by section 94.805, the following language:

Shall the municipality of ..... (insert name of municipality) issue bonds in the amount of \$ ..... (insert amount) for the purpose of funding .....

..... (insert type of improvement) and shall a tourism tax of .....% be imposed on the price paid or charged for food and drinks sold in restaurants and other establishments to repay such bonds or previously voter-approved bonded indebtedness and promote tourism?

YES  NO

2. Any proposal to impose a tourism tax shall be approved by a majority of the qualified voters voting thereon before the tax shall become effective. Any proposal to issue bonds and impose a tourism tax to retire such bonds must be approved by the constitutionally required percentage of the qualified voters voting thereon before such bonds may be issued; provided however, if a majority of the qualified voters voting thereon are in favor of the proposal, the governing body of the municipality may nevertheless impose any tourism tax submitted to the voters as a part of such proposal and use the revenues from the tourism tax for the retirement of debt under previously voter-approved bonded indebtedness. A proposal to impose a tourism tax or to issue bonds which does not receive the requisite majority of the qualified voters voting thereon to impose a tourism tax or to issue bonds may by action of the governing body of the municipality be resubmitted at a subsequent election. In the event a proposal to authorize the issuance of bonds and to impose a tourism tax does not receive the affirmative vote of the constitutionally required percentage of qualified voters voting thereon for the issuance of bonds but does receive the affirmative vote of a majority of the qualified voters voting thereon and the tourism tax then becomes effective, the governing body of the municipality may submit a proposal to issue bonds at a subsequent election and utilize a previously voter-approved tourism tax to retire said bonds, and in such event, the ballot of submission shall be substantially in the following language:

Shall the municipality of ..... (insert name of municipality) issue bonds in the amount of \$ ..... (insert amount) for the purpose of funding ..... (insert type of improvement) and repay such bonds by using the tourism ..... (here insert "tax" or "taxes") previously voter approved?

YES  NO

(L. 1993 H.B. 345 § 7, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

#### **Bonds, retirement of--procedures (Branson).**

94.820. 1. If a debt retirement account is established pursuant to subsection 3 of section 94.815, then a portion of seventy-five percent of the revenues received by a municipality from a tourism tax authorized by section 94.802 or section 94.805 which is required to be set aside for debt retirement purposes by any sinking fund or other requirement in connection with any bonds or indebtedness, or which is required by ordinance to be set aside for debt retirement purposes and to establish reserves and additional security, or which is otherwise required to be set aside so as to make scheduled payments upon and otherwise secure any outstanding bonds or indebtedness shall be deposited in a debt retirement account within the tourism tax trust fund provided for in section 94.815 and shall be used solely to retire and otherwise secure any outstanding bonds or

indebtedness. Any remaining portion of the seventy-five percent of the revenues not deposited in the debt retirement account pursuant to this subsection shall be deposited in the infrastructure account provided for in section [94.815](#).

2. Once all the bonds and indebtedness for which the debt retirement account was established have been retired, all funds remaining in such account shall be transferred to the infrastructure account provided for in section [94.815](#).

(L. 1993 H.B. 345 § 8, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

**Effective date of taxes (Branson).**

[94.822](#). A tourism tax authorized by section [94.802](#) or section\* [94.805](#) shall be effective at such time as the governing body of the municipality shall determine within ninety days from the date such tax is approved by the voters of the municipality pursuant to section [94.817](#). After the effective date of any tax imposed under the provisions of sections [94.800](#) to [94.825](#), the municipality shall perform all functions incident to the administration, collection, enforcement, and operation of the tax. The taxes imposed under sections [94.800](#) to [94.825](#) shall be collected together and reported upon such forms and under such ordinances or administrative rules and regulations as may be prescribed by the governing body of the municipality.

(L. 1993 H.B. 345 § 9, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

\*Word "section" does not appear in original rolls.

**Tax may not terminate prior to retirement of bonds (Branson).**

[94.825](#). No tax imposed pursuant to sections [94.800](#) to [94.822](#) for the purpose of retiring bonds issued under sections [94.800](#) to [94.822](#) may be terminated until all of such bonds have been retired.

(L. 1993 H.B. 345 § 10, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

**Hotel and motel tax, authorized--ballot--collection of tax--penaltiesmay be collected (Rolla).**

[94.830](#). 1. The governing body of any third class city in any county of the third classification which contains a state university whose primary mission is engineering studies and technical research may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be more than two percent but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax under the provisions of this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and the proceeds of such tax

shall be used by the city solely for funding a convention and visitors bureau which shall be a general not-for-profit organization with whom the city has contracted, and which is established for the purpose of promoting the city as a convention, visitor and tourist center. Such tax shall be stated separately from all other charges and taxes.

2. The question shall be submitted in substantially the following form:

Shall the ..... (city) levy a tax of ..... percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the city, where the proceeds of which shall be expended for promotion of tourism?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the governing body for the city shall have no power to impose the tax authorized by this section unless and until the governing body of the city again submits the question to the qualified voters of the city and such question is approved by a majority of the qualified voters voting on the question.

3. On and after the effective date of any tax authorized under the provisions of this section, the city which levied the tax may adopt one of the two following provisions for the collection and administration of the tax:

(1) The city which levied the tax may adopt rules and regulations for the internal collection of such tax by the city officers usually responsible for collection and administration of city taxes; or

(2) The city may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in this section. In the event any city enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of such tax, and the director of revenue shall collect the additional tax authorized under the provisions of this section. The tax authorized under the provisions of this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain not less than one percent nor more than three percent for cost of collection.

4. If a tax is imposed by a city under this section, the city may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

(L. 1993 H.B. 345 § 11)

Effective 2-4-93

**Tourism tax on transient guests in hotels and motels (Salem).**

94.831. 1. The governing body of any city of the fourth classification with more than four thousand eight hundred but less than four thousand nine hundred inhabitants and located in any county of the third classification without a township form of government and with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be not more than five percent per occupied room per night, and shall be imposed solely for the purpose of promoting tourism. The order or ordinance shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

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 city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate of ..... (insert rate of percent) percent, solely for the purpose of promoting tourism?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. Any tax imposed under this section shall be administered, collected, enforced, and operated by the governing body of the city adopting the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. The governing body of any city that has adopted the tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city) repeal the tax imposed at a rate of ..... (insert rate of percent) percent for the purpose of promoting tourism?

[ ] YES [ ] NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

5. Whenever the governing body of any city that has adopted the tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

6. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2004 S.B. 1394 § 94.839)

**Transient guest tax for tourism and infrastructure improvements (NorthKansas City).**

94.832. 1. The governing body of any city of the third classification with more than four thousand seven hundred but fewer than four thousand eight hundred inhabitants and located in any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be not more than five percent per occupied room per night, and shall be imposed solely for the purpose of funding tourism and infrastructure improvements. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such order or ordinance shall become effective unless the governing body of the city submits to the voters of the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue generated by the tax shall be collected by the city collector of revenue, shall be deposited in a special trust fund, and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund that are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds. Any interest and moneys earned on such investments shall be credited to the fund.

4. The governing body of any city that has adopted the tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city, and the repeal is approved by a majority of the qualified voters voting on the question.

5. Whenever the governing body of any city that has adopted the tax authorized in this section receives a petition, signed by a number of registered voters of the city equal to at least ten percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters of the city and the repeal is approved by a majority of the qualified voters voting on the question.

6. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2010 H.B. 1442)

**Tourism tax on transient guests in hotels and motels (Marshall, Sweet Springs, and Concordia).**

**94.834.** 1. The governing body of any city of the third classification with more than twelve thousand four hundred but less than twelve thousand five hundred inhabitants, the governing body of any city of the fourth classification with more than two thousand three hundred but less than two thousand four hundred inhabitants and located in any county of the fourth classification with more than thirty-two thousand nine hundred but less than thirty-three thousand inhabitants, and the governing body of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the fourth classification with more than twenty-three thousand seven hundred but less than twenty-three thousand eight hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by

the transient guests of hotels or motels situated in the city or a portion thereof, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax pursuant to this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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 city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate of ..... (insert rate of percent) percent for the sole purpose of promoting tourism?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted pursuant to this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2003 H.B. 181, A.L. 2004 H.B. 1456 and H.B. 824)

**Tourism tax on transient guests in hotels and motels (Marston,Matthews, Steele)--procedure, ballot, use of revenues--repeal of tax.**

94.836. 1. The governing body of any city of the fourth classification with more than six hundred but less than seven hundred inhabitants and located in any county of the second classification with more than nineteen thousand seven hundred but less than nineteen thousand eight hundred inhabitants or any city of the fourth classification with more than two thousand two hundred but less than two thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than twenty thousand but less than twenty thousand one hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

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 city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate of ..... (insert rate of percent) percent for tourism purposes, including infrastructure improvements?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. At least sixty-five percent of the revenue generated by the tax authorized in this section shall be used by the city solely for tourism purposes, and not more than thirty-five percent of the revenue generated may be used for infrastructure improvements. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

4. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ..... (insert rate of percent) percent for tourism purposes?

[ ] YES [ ] NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city, and the repeal is approved by a majority of the qualified voters voting on the question.

5. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the

votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters of the city and the repeal is approved by a majority of the qualified voters voting on the question.

6. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2004 H.B. 1456 and H.B. 824)

**Transient guest tax (Canton, LaGrange, Edina, special charter cities).**

**94.837.** 1. The governing body of any city of the fourth classification with more than two thousand five hundred but fewer than two thousand six hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants, the governing body of any special charter city, and the governing body of any city of the fourth classification with more than one thousand two hundred but fewer than one thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than four thousand three hundred but fewer than four thousand four hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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 city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate of ..... (insert rate of percent) percent for the sole purpose of promoting tourism?

YES  NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted under this

section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2005 H.B. 58 merged with H.B. 186, A.L. 2007 H.B. 795 merged with S.B. 81)

**Transient guest tax and tax on retail sales of food(Lamar Heights).**

94.838. 1. As used in this section, the following terms mean:

- (1) "Food", all articles commonly used for food or drink, including alcoholic beverages, the provisions of chapter 311 notwithstanding;
- (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells food at retail;
- (3) "Municipality", any village or fourth class city with more than two hundred but less than three hundred inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand five hundred but less than twelve thousand six hundred inhabitants;
- (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

2. The governing body of any municipality may impose, by order or ordinance:

- (1) A tax, not to exceed six percent per room per night, on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the municipality or a portion thereof; and
- (2) A tax, not to exceed two percent, on the gross receipts derived from the retail sales of food by every person operating a food establishment in the municipality. The taxes shall be imposed solely for the purpose of funding the construction, maintenance, and operation of capital improvements. The order or ordinance shall not become effective unless the governing body of the municipality submits to the voters of the municipality at a state general or primary election a proposal to authorize the governing body of the municipality to impose taxes under this section. The taxes authorized in this section shall be in addition to the charge for the sleeping room, the retail sales of food at a food establishment, and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

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

Shall ..... (insert the name of the municipality) impose a tax on the charges for all retail sales of food at a food establishment situated in ..... (name of municipality) at a rate of ..... (insert rate of percent) percent, and for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of municipality) at a rate of ..... (insert rate of percent) percent, solely for the purpose of funding the construction, maintenance, and operation of capital improvements?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the taxes shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the taxes shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. Any tax on the retail sales of food imposed under this section shall be administered, collected, enforced, and operated as required in section [32.087](#), and any transient guest tax imposed under this section shall be administered, collected, enforced, and operated by the municipality imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. Once the initial bonds, if any, have been satisfied, then the governing body of any municipality that has adopted the taxes authorized in this section may submit the question of repeal of the taxes to the voters on any date available for elections for the municipality. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the municipality) repeal the taxes imposed at the rates of ..... (insert rate of percent) and ..... (insert rate of percent) percent for the purpose of funding the construction, maintenance, and operation of capital improvements?

[ ] YES [ ] NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body of any municipality that has adopted the taxes authorized in this section receives a petition, signed by ten percent of the registered voters of the municipality voting in the last gubernatorial election, calling for an election to repeal the taxes imposed under this section, the governing body shall submit to the voters of the municipality a proposal to repeal the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the

repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

(L. 2005 H.B. 58 merged with H.B. 186)

Effective 5-24-05 (H.B. 186)

8-28-05 (H.B. 58)

**Transient guest tax for tourism and convention facilities (City of Raytown).**

**94.840.** 1. The governing body of any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city for the promotion, operation, and development of tourism and convention facilities. Such tax shall be stated separately from all other charges and taxes.

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 city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate of ..... (insert rate of percent) percent for the purpose of the promotion, operation, and development of tourism and convention facilities?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2010 H.B. 1442)

**Sales tax may be proposed by governing body, submission to voters--ballot form.**

94.850. Any city, town or village located within a county of the first classification having a charter form of government and having a population of nine hundred thousand or more inhabitants may by a vote of its governing body impose a sales tax in the amount of one-eighth of one percent or one-fourth of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the city, town or village, but no such ordinance shall become effective unless the council or other governing body submits to the voters of the city, town or village at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city, town or village to impose such a sales tax. The ballot of submission shall contain, but is not limited to, the following language:

Shall the city of ..... (city's name) impose a sales tax of .....  
. (insert amount)?

YES  NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the council or other governing body of the city, town or village shall have no power to impose the tax authorized in this section unless and until the council or other governing body submits another proposal to authorize the council or other governing body to impose the tax and such proposal is approved by a majority of the qualified voters voting thereon.

(L. 1993 H.B. 618 § 2 subsec. 1)

**CROSS REFERENCE:**

Municipalities in St. Louis County, additional sales tax for capital improvement purposes, [94.890](#)

**Boundary changes, procedure, city clerk's duties--tax effect on detached and added territory.**

94.852. If any city, town, or village shall hereafter change or alter its boundaries, the city clerk of the municipality shall forward to the director of revenue, by registered mail, a certified copy of the ordinance adding or detaching territory from the municipality. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections [94.850](#) to [94.857](#) shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the municipal boundary.

(L. 1993 H.B. 618 § 2 subsec. 2)

**CROSS REFERENCE:**

Municipalities in St. Louis County, additional sales tax for capital improvement purposes, [94.890](#)

**Collection, definitions and procedure applicable to sales tax.**

94.855. Except as modified in sections 94.850 to 94.857, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under sections 94.850 to 94.857.

(L. 1993 H.B. 618 § 3)

**Sales tax to be deposited in special municipal sales tax trustfund--not to be a state fund--distribution formula--refunds,procedure, director of revenue, duties--abolishing of tax,procedure.**

94.857. 1. All sales taxes collected by the director of revenue under sections 94.850 to 94.857, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "Special Municipal Sales Tax Trust Fund". The moneys in the special municipal sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each municipality imposing the sales tax established in sections 94.850 to 94.857, and the records shall be open to the inspection of officers of the municipality and the public.

2. The special municipal sales tax trust fund shall be distributed in conjunction with the county sales tax levied under sections 66.600 to 66.630 and may be combined by the director of revenue in a single payment. The director of revenue shall distribute to the municipality levying the tax a portion of the taxes based on the location in which the sales were deemed consummated under subsection 12 of section 32.087 in accordance with the formula described in this subsection. Except for distributions relating to recently annexed areas described in subsection 4 of this section, after deducting the distribution to the municipality, the director of revenue shall distribute the remaining funds in the special municipal sales tax fund to the cities, towns and villages and the county in group B as defined in section 66.620 as follows: To the county, ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied by the total sales tax revenues, and a percentage of the remaining distributable revenue equal to the percentage ratio that the population of the unincorporated areas of the county bears to the total population of group B; and to each city, town or village in group B located wholly within the taxing county, a percentage of the remaining distributable revenue equal to the percentage ratio that the population of such city, town or village bears to the total population of group B; and to each city, town or village located partly within the taxing county, a percentage of the remaining distributable revenue equal to the percentage ratio that the population of that part of the city, town or village located within the taxing county bears to the total population of group B.

3. For purposes of administering the distribution formula of subsection 2 of this section, the revenues arising each year from sales occurring within the municipality shall be shared as follows: The municipality shall receive that portion of the revenues arising from sales occurring within the municipality that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the sum of ten percent multiplied by

the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993, and the greater of 12.5 percent or the percentage equal to the product of 11.627 multiplied by the logarithm (to base 10) of the product of 0.15 multiplied by the total of the cumulative per capita sales taxes arising from sales within the municipality pursuant to sections 94.850 to 94.857 less one-eighth, in the case of a one-eighth of one percent sales tax, or one quarter, in the case of a one-fourth of one percent sales tax, of the per capita countywide average of all sales tax distributions during the prior calendar year under section 66.620, which average is reduced by the percentage which is equal to ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993.

4. Sales taxes arising from sales within recently annexed areas pursuant to sections 94.850 to 94.857 shall be divided half to the municipality and half to the county until the fifth anniversary of the effective date of the annexation, and shall thereafter be distributed as provided in subsections 2 and 3 of this section. A "recently annexed area" is any area which was annexed or incorporated from or in the unincorporated area of the county less than five years prior to the effective date of the sales tax under sections 94.850 to 94.857.

5. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the special municipal sales tax trust fund during the preceding month as provided in this section.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any municipality for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such municipalities. If any city, town or village abolishes the tax, the municipality shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such municipality, the director of revenue shall remit the balance in the account to the municipality and close the account. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the municipality.

(L. 1993 H.B. 618 § 4)

**Tourism tax on transient guests, definitions--authority to impose tax, rate--exception.**

94.870. In addition to all other taxes prescribed by law, the governing body of any municipality of the third classification with a population of at least fifteen thousand but not more than eighteen thousand inhabitants located within a county with a population of at least thirty-five thousand but not more than forty-five thousand inhabitants which has a total assessed valuation of at least two hundred seventy-five million dollars but not more than three hundred twenty-five million dollars, the governing body of any county with a population of at least twenty thousand but not more than twenty-five thousand which has a total assessed valuation of at least one hundred twenty million

dollars but not more than one hundred forty million dollars or any municipality located in such county and the governing body of any county with a population of at least twenty-eight thousand but not more than thirty-one thousand which has a total assessed valuation of at least two hundred fifty-five million dollars or any municipality located in such county and the governing body of any county with a population of at least twenty-five thousand but not more than thirty thousand which has a total assessed valuation of at least two hundred million dollars but not more than two hundred five million dollars or any municipality located in such county, or any city located partially but not wholly within a county of the third classification with a population of at least thirty-nine thousand inhabitants may impose, by ordinance or order, a tax on the price paid or charged to any person for rooms or accommodations paid by transient guests of hotels, motels, condominium units, campgrounds, and tourist courts situated within the political subdivision, at a rate not to exceed four percent of such price paid or charged. As used in this section, the term "hotel", "motel", or "tourist court" means any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being provided, including bed and breakfast facilities, and kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests, and the term "campground" means real property, other than state-owned property, which contains parcels for rent to transient guests for pay or compensation, which may include temporary utility hook-ups for use by the transient guests, and where such transient guests generally use tents, recreational vehicles or some other form of temporary shelter while on the rented premises. Shelters for the homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the purposes of this section. As used in this section, the term "transient guest" means a person who occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive days or less.

(L. 1994 S.B. 749, A.L. 1997 2d Ex. Sess. H.B. 3, A.L. 2007 H.B. 205)

**Retailers and persons liable for payment of taxes and returns.**

94.873. Every retailer, vendor, operator, and other person who sells goods and services subject to tax under section 94.870 shall be liable and responsible for the payment of taxes due under section 94.870\* and shall make a return and remit such taxes at such times and in such manner as the governing body shall prescribe.

(L. 1994 S.B. 749)

\*Words "this section" appear in original rolls.

**Tourism tax trust fund established, purpose--taxes to be deposited infund--distribution--election required to impose tax.**

94.875. All taxes authorized and collected under sections 94.870 to 94.881 shall be deposited by the political subdivision in a special trust fund to be known as the "Tourism Tax Trust Fund". The moneys in such tourism tax trust fund shall not be commingled with any other funds of the political subdivision except as specifically provided in this section. The taxes collected shall be used, upon appropriation by the political subdivision, solely for the purpose of constructing, maintaining, or

operating convention and tourism facilities, and at least twenty-five percent of such taxes collected shall be used for tourism marketing and promotional purposes; except that in any city with a population of less than seven thousand five hundred inhabitants, forty percent of such taxes collected may be transferred to such city's general revenue fund and the remaining thirty-five percent may be used for city capital improvements, pursuant to voter approval. The moneys in the tourism tax trust fund of any city with a population of at least fifteen thousand located partially but not wholly within a county of the third classification with a population of at least thirty-nine thousand inhabitants shall be used solely for tourism marketing and promotional purposes. The tax authorized by section [94.870](#) shall be in addition to any and all other sales taxes allowed by law, but no ordinance or order imposing a tax under section [94.870](#) shall be effective unless the governing body of the political subdivision submits to the voters of the political subdivision at a municipal or state general, primary, or special election a proposal to authorize the governing body of the political subdivision to impose such tax.

(L. 1994 S.B. 749, A.L. 1996 H.B. 1237, A.L. 2002 H.B. 1041 merged with S.B. 1151, A.L. 2007 H.B. 205, A.L. 2007 S.B. 22)

**Ballot form for submission of tax--tax to become effective, when.**

[94.877](#). The ballot of submission shall contain, but need not be limited to:

Shall the governing body of . . . . . (insert name of political subdivision) impose a tourism tax of . . . . % on sales, charges or admissions on all hotels, motels, recreation vehicle parks, campground sites, condominium units rented for less than thirty days for the purpose of funding . . . . . (insert type of improvement)?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the governing body shall have no power to impose the tax authorized by section [94.870](#) unless and until the governing body again submits the question to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

(L. 1994 S.B. 749)

**Options on how tax shall be collected, internal collection by political subdivision's officer or director of revenue.**

[94.879](#). On and after the effective date of any tax authorized under the provisions of section [94.870](#), the political subdivision which levied the tax may adopt one of the two following provisions for the collection and administration of the tax:

(1) The political subdivision which levied the tax may adopt rules and regulations for the internal collection of such tax by the officers usually responsible for collection and administration of taxes; or

(2) The political subdivision may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in section [94.870](#). In the event any political subdivision enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in section [94.870](#), the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of such tax, and the director of revenue shall collect the additional tax authorized under the provisions of section [94.870](#).

The tax authorized under the provisions of section [94.870](#) shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain not less than one percent nor more than three percent for cost of collection.

(L. 1994 S.B. 749)

**Penalty for delinquent taxes, amount--taxes delinquent, when.**

[94.881](#). If a tax is imposed by a political subdivision under section [94.870](#), the political subdivision may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

(L. 1994 S.B. 749)

**Municipalities in St. Louis County, sales tax to fund capitalimprovements--ballot, contents--approval of tax, options ofgoverning body--municipal capital improvements sales tax fund,distribution--special trust fund--director of revenue,duties--erroneous payments, refunds.**

[94.890](#). 1. The governing body of any municipality located in whole or in part within any county of the first classification having a charter form of government and containing a population of nine hundred thousand or more is hereby authorized to impose, by ordinance, a one-half of one percent sales tax on all retail sales which are subject to taxation under the provisions of sections [144.010](#) to [144.525](#) for the purpose of funding capital improvements, including the operation and maintenance of capital improvements. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. The ordinance shall become effective after the governing body of the municipality shall submit to the voters of the municipality, a proposal to authorize the tax and, if such tax is to be used to retire bonds to authorize such bonds and their retirement by such tax, to authorize the retirement of debt under previously authorized bonded indebtedness.

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

(1) If the proposal submitted involves only authorization to impose the tax, the following language:

Shall the municipality of . . . . . (municipality's name) impose a sales tax of one-half of one percent for the purpose of funding capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?

[ ] YES [ ] NO

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

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the tax authorized by this section, the following language:

Shall the municipality of . . . . . (municipality's name) issue bonds in the amount of . . . . . (insert amount) to fund capital improvements and impose a sales tax of one-half of one percent to repay such bonds?

[ ] YES [ ] NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance\* shall be in effect; provided that any proposal submitted under subdivision (2) of this subsection must be approved by the constitutionally required percentage of the voters voting thereon. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized in this section unless and until the governing body of the municipality shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted pursuant to this section.

3. No tax imposed pursuant to this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

4. Within thirty days of the approval of a capital improvement sales tax pursuant to this section and section [94.577](#), the governing body shall choose one of the following options:

#### OPTION 1

Eighty-five percent of the moneys generated within each municipality shall be retained in subaccount #1 of the trust fund created in subsection 5 of this section and shall be returned to that municipality as provided in subdivision (1) of subsection 5 of this section. Fifteen percent of the moneys generated within each municipality shall be retained in subaccount #2 of the trust fund created in, and allocated as provided in, subdivision (2) of subsection 5 of this section.

#### OPTION 2

One hundred percent of the moneys generated within each municipality shall be retained in subaccount #2 of the trust fund created in, and allocated as provided in, subdivision (2) of subsection 5 of this section.

5. The moneys shall be retained in two separate subaccounts in the "Municipal Capital Improvement Sales Tax Fund" which is hereby created in the state treasury. The fund moneys shall be distributed to each municipality as follows:

(1) For municipalities choosing Option 1, eighty-five percent of the taxes collected within each municipality and retained in subaccount #1 of the trust fund shall be returned to each municipality;

(2) For municipalities choosing Option 2, the moneys retained in subaccount #2 of the trust fund shall be distributed to each municipality based on the percentage ratio that the population of that municipality bears to the total population of all of the municipalities choosing Option 2.

6. All revenue received by a municipality from the tax authorized under the provisions of this section shall be deposited monthly in a special trust fund and shall be used solely for capital improvements, including the operation and maintenance of capital improvements, for so long as the tax shall remain in effect. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund required by this subsection shall be used solely for the maintenance of the capital improvements made with revenues raised by the tax authorized by this section. Any funds in the special trust fund required by this subsection which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this section which have not been imposed to retire bonds issued pursuant to this section.

7. All revenue received by a municipality which issues bonds under this section and imposes the tax authorized by this section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation and maintenance of capital improvements. Once all of such bonds have been retired, all funds remaining in the special trust fund required by this subsection shall be used solely for the maintenance of the capital improvements made with the revenue received as a result of the issuance of such bonds. Any funds in the special trust fund required by this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this section which have been imposed to retire bonds issued under this section.

8. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided in sections 94.500 to 94.570\*\*, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed hereunder and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

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

10. Any other provision of this chapter notwithstanding, any municipality in a charter county, with a population of nine hundred thousand or more which adopted a capital improvement sales tax before August 28, 1995, shall by ordinance select Option 1 or Option 2 within sixty days of August 28, 1995.

(L. 1995 H.B. 607 § 1)

\*Word "and" appears here in original rolls.

\*\*Section 94.570 was repealed by H.B. 29 § A, 1991.

**Sales tax authorized (Blue Springs, Excelsior Springs, Harrisonville, Peculiar, St. Joseph)--proceeds to be used for public safety purposes--ballot language--collection of tax, procedure.**

**94.900.** 1. (1) The governing body of the following cities may impose a tax as provided in this section:

(a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants;

(b) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants;

(c) Any city of the fourth classification with more than two thousand six hundred but fewer than two thousand seven hundred inhabitants and located in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;

(d) Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants;

(e) Any home rule city with more than seventy-three thousand but fewer than seventy-five thousand inhabitants.

(2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under the provisions of sections [144.010](#) to [144.525](#) for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of ..... (city's name) impose a citywide sales tax of ..... (insert amount) for the purpose of improving the public safety of the city?

YES  NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. All revenue received by a city from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for improving the public safety for such city for so long as the tax shall remain in effect.

4. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for improving the public safety for the city. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

5. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section [32.087](#), shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public

Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section [33.080](#) to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

7. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed pursuant to this section.

(L. 2003 S.B. 269 §67.230, A.L. 2008 S.B. 718, A.L. 2010 H.B. 1442, A.L. 2011 H.B. 161 merged with S.B. 117)

**Sales tax authorized for certain cities (Gladstone, Grandview, Raytown)--ballot, effective date--administration and collection--refunds, use of funds upon establishment of tax--repeal.**

[94.902](#). 1. The governing body of any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants, or any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants, or any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants, may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and shall be imposed solely for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. 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 imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city 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 the city of ..... (city's name) impose a citywide sales tax at a rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of the city?

[ ] YES [ ] NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments to the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

3. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section [32.087](#). All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section [32.087](#), shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section [33.080](#) to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the

same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

5. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of the city?

[ ] YES [ ] NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

6. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

(L. 2004 S.B. 1394, A.L. 2008 S.B. 718, A.L. 2010 H.B. 1442)

**Historical locations and museums, sales tax authorized for promotion of tourism--ballot language--revenue, use of--repeal of tax, ballot language (city of Joplin).**

94.950. 1. As used in this section, "museum" means museums operating or to be built in the city and that are registered with the United States Internal Revenue Service as a 501(c)(3) corporation, or an organization that is registered with the United States Internal Revenue Service as a 501(c)(3) corporation and that develops, promotes, or operates historical locations or preservation sites.

2. The governing body of any home rule city with more than forty-five thousand five hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any county of the first classification with more than one hundred four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one-half of one percent, and shall be imposed solely for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism. 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 city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section.

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

Shall ..... (insert the name of the city) impose a sales tax at a rate of ..... (insert rate of percent) percent, solely for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism?

YES  NO

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

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

4. All revenue collected under this section by the director of the department of revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Local Option Museum Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be

commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the trust fund during the preceding month to the city that levied the sales tax.

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

6. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided in sections 144.010 to 144.525.

7. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ..... (insert rate of percent) percent for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism?

[ ] YES [ ] NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the city equal to at least two percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

9. If the tax is repealed or terminated by any means, all funds remaining in the trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of the department of revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

(L. 2007 S.B. 22)

**Medically indigent sales tax authorized for St. Louis--ballotcontents--director of revenue duties--rate of tax--medical indigencesales tax fund.**

**94.1000.** 1. The governing body of any city not within a county is hereby authorized to impose, by ordinance or order, a sales tax on all retail sales which are subject to taxation under the provisions of sections **144.010** to **144.525** for the purpose of funding medical care for the medically indigent. For the purposes of this section, the term "medically indigent" shall mean those individuals and families who do not have employer-sponsored health insurance, coverage under the Medicaid or Medicare programs, or income levels, as determined by the city imposing the tax, sufficient to purchase adequate health insurance coverage. The tax authorized by this section shall be in

addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of .....(name of city) impose a sales tax of .....(insert amount) for the purpose of funding medical care for the medically indigent?

[ ] YES [ ] NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect, beginning the first day of the second calendar quarter following its adoption. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized in this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted pursuant to this section.

3. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

4. The sales tax may be approved at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent, five-eighths of one percent, three-fourths of one percent, seven-eighths of one percent, or one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525.

5. All revenue generated from the tax authorized under the provisions of this section shall be deposited into the "Medical Indigence Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding medical care for the medically indigent, as that term is defined in this section. Once the tax authorized by this section is abolished or terminated by any means, all funds remaining in the fund shall be used solely for that purpose.

(L. 1997 S.B. 21 § 1)

Effective 7-7-97

**Economic development sales tax authorized for Kirksville, ballotlanguage, expiration date, collection, rate, creation of fund.**

**94.1008.** 1. The governing body of any third class city with a population of at least seventeen thousand which is located in a county of the third classification without a township form of government and with a population of at least twenty-four thousand four hundred but not in excess of twenty-five thousand may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation pursuant to the provisions of sections [144.010](#) to [144.525](#) for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean funding any economic development project approved by the voters, including a transportation corporation, as defined in sections [238.300](#) to [238.367](#). The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of ..... (name of city) impose a sales tax of ..... (insert rate) for the purpose of funding economic development in order to fund a ..... (description of economic development project to be approved); provided that, the sales tax shall terminate upon the payment of all bonds issued to complete the ..... (description of economic development project to be approved)? There is no guarantee of any state funding.

[ ] YES [ ] NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect, beginning the first day of the second calendar quarter following its adoption or a later date if authorized by the governing body. If the governing body has not authorized the initial collection of the tax pursuant to such ordinance or order within three years after the date of the passage of the proposal, authorization for the governing body to impose such tax shall expire. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized in this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted pursuant to this section.

3. After the effective date of any tax imposed pursuant to the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement

and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.

4. The economic development sales tax may be approved at a rate of one-quarter of one percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525.

5. All revenue generated from the tax authorized pursuant to the provisions of this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined in this section. The tax authorized by this section shall terminate as approved by the voters.

(L. 2000 H.B. 1659)

**Economic development sales tax, certain cities (JeffersonCity)--economic development defined--ballot language--electionprocedure--collection procedure--rate of tax--local economicdevelopment sales tax fund, created, limitation on use ofmoneys--tax terminates, when.**

94.1010. 1. The governing body of any city which has a population of at least thirty-five thousand and is located in a county with a population of at least sixty-three thousand but not in excess of eighty thousand may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean the funding of the construction and debt financing of a civic and convention center, as determined by the city imposing the tax. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of . . . . . (name of city) impose a sales tax of . . . . . (insert rate) for the purpose of funding economic development in order to construct a convention center? There is no guarantee of any state funding.

[ ] YES [ ] NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect, beginning the first day of the second calendar quarter following its adoption or a later date if authorized by the governing body. If the governing body has not authorized the initial collection of the tax pursuant to such ordinance or order within three years after the date of the passage of the proposal, authorization for the governing body to impose such tax shall expire. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized in this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted pursuant to this section.

3. After the effective date of any tax imposed pursuant to the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.

4. The economic development sales tax may be approved at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from the sale at retail of all tangible personal property and

taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525.

5. All revenue generated from the tax authorized pursuant to the provisions of this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined in this section. The tax authorized by this section is abolished or terminated when the original indebtedness for the civic and convention center is fully paid.

(L. 1997 2d Ex. Sess. H.B. 2 § 1)

Effective 12-23-97

**Transient guest tax for multipurpose conference and convention center(City of Waynesville).**

**94.1011.** 1. The governing body of any city of the third classification with more than three thousand five hundred but fewer than three thousand six hundred inhabitants may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be not more than three percent per occupied room per night, and shall be imposed solely for the purpose of funding the construction, maintenance, and repair of a multipurpose conference and convention center. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such order or ordinance shall become effective unless the governing body of the city submits to the voters of the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue generated by the tax shall be collected by the city collector of revenue, shall be deposited in a special trust fund, and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund that are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds. Any interest and moneys earned on such investments shall be credited to the fund.

4. The governing body of any city that has adopted the tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city, and the repeal is approved by a majority of the qualified voters voting on the question.

5. Whenever the governing body of any city that has adopted the tax authorized in this section receives a petition, signed by a number of registered voters of the city equal to at least two percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on

the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters of the city and the repeal is approved by a majority of the qualified voters voting on the question.

6. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2010 H.B. 1442)

**Economic development sales tax (Poplar Bluff)--ballotlanguage--rate of tax--revenue from tax deposited in thelocal economic development sales tax fund.**

94.1012. 1. The governing body of any city of the third classification with more than sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean funding any economic development project approved by the voters, including a transportation corporation, as defined in sections 238.300 to 238.367. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of ..... (name of city) impose a sales tax of ..... (insert rate) for the purpose of funding economic development in order to fund a ..... (description of economic development project to be approved); provided that, the sales tax shall terminate upon the payment of all bonds issued to complete the ..... (description of economic development project to be approved)? There is no guarantee of any state funding.

[ ] YES [ ] NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect beginning the first day of the second calendar quarter following its adoption or a later date if authorized by the governing body. If the governing body has not authorized the initial collection of the tax pursuant to such ordinance or order within three years after the date of the passage of the proposal, authorization for the governing body to impose such tax shall expire. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized in this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be

submitted to the voters sooner than twelve months from the date of the last proposal submitted pursuant to this section.

3. After the effective date of any tax imposed pursuant to the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of the tax in the same manner as provided in sections [94.500](#) to [94.550](#), and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed pursuant to this section.

4. The economic development sales tax may be approved at a rate of one-half of one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections [144.010](#) to [144.525](#).

5. All revenue generated from the tax authorized pursuant to the provisions of this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined in this section. The tax authorized by this section shall terminate as approved by the voters.

(L. 2005 S.B. 176)

Effective 2-01-05

**Transient guest tax--ballot language (cities of Jonesburg and NewFlorence).**

[94.1013](#). 1. The governing body of any city of the fourth classification with more than seven hundred but fewer than eight hundred inhabitants and located in any county of the third classification without a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city for the promotion of tourism, growth of the region, and economic development. Such tax shall be stated separately from all other charges and taxes.

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 city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate of ..... (insert rate of percent) percent for the promotion of the city, growth of the region, and economic development?

[ ] YES [ ] NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 2013 S.B. 23 § 94.1060)



Missouri General Assembly

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