SENATE BILL NO. 1207

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MAYER.

Read 1st time March 1, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5449S.02I

AN ACT

To repeal section 67.547, RSMo, and to enact in lieu thereof one new section relating to sales tax imposed in counties.

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

Section A. Section 67.547, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 67.547, to read as follows:

67.547. 1. In addition to the tax authorized by section 67.505, any county
2 may, by a majority vote of its governing body, impose an additional county sales
3 tax on all sales which are subject to taxation under the provisions of sections
4 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition
5 to any and all other sales tax allowed by law; except that no ordinance or order
6 imposing a sales tax under the provisions of this section shall be effective unless
7 the governing body of the county submits to the voters of the county, at a county
8 or state general, primary or special election, a proposal to authorize the governing
9 body of the county to impose such tax.

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

12   Shall the county of .... (county's name) impose a countywide sales
13 tax of .... (insert rate) percent?

14   ☐ YES   ☐ NO

15 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
16 are opposed to the question, place an "X" in the box opposite "No".
17 If a majority of the votes cast on the proposal by the qualified voters voting
18 thereon are in favor of the proposal, then the ordinance or order and any

EXPLANATION–Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 amendments thereto shall be in effect. If a majority of the votes cast by the
20 qualified voters voting are opposed to the proposal, then the governing body of the
21 county shall have no power to impose the sales tax as herein authorized unless
22 and until the governing body of the county submits another proposal to authorize
23 the governing body of the county to impose the sales tax under the provisions of
24 this section and such proposal is approved by a majority of the qualified voters
25 voting thereon.

26   3. The sales tax may be imposed at a rate of one-eighth of one percent,
27 one-fourth of one percent, three-eighths of one percent, or one-half of one percent
28 on the receipts from the sale at retail of all tangible personal property or taxable
29 services at retail within any county adopting such tax, if such property and
30 services are subject to taxation by the state of Missouri under the provisions of
31 sections 144.010 to 144.525, RSMo.

32   4. Except as modified in this section, all provisions of sections 32.085 and
33 32.087, RSMo, shall apply to the tax imposed under this section.

34   5. In any first class county having a charter form of government and
35 having a population of nine hundred thousand or more, the proceeds of the sales
36 tax authorized by this section shall be distributed so that an amount equal to
37 three-eighths of the proceeds of the tax shall be distributed to the county and the
38 remaining five-eighths shall be distributed to the cities, towns and villages and
39 the unincorporated area of the county on the ratio that the population of each
40 bears to the total population of the county. The population of each city, town or
41 village and the unincorporated area of the county and the total population of the
42 county shall be determined on the basis of the most recent federal decennial
43 census.

44   6. **In any county of the second classification with more than
45 nineteen thousand seven hundred but fewer than nineteen thousand
46 eight hundred inhabitants, the proceeds of the sales tax authorized by
47 this section shall be distributed so that an amount equal to three-
48 fourths of the proceeds of the tax shall be distributed to the county and
49 the remaining one-fourth shall be distributed equally among the
50 incorporated cities, towns, and villages of the county. Upon request
51 from any city, town, or village within the county, the county shall make
52 available for inspection the distribution report provided to the county
53 by the department of revenue. Any expenses incurred by the county in
54 supplying such report to a city, town, or village shall be paid by such**

55   **city, town, or village.**

56   **7.** In any first class county having a charter form of government and

57   having a population of nine hundred thousand or more, no tax shall be imposed

58   pursuant to this section for the purpose of funding in whole or in part the

59   construction, operation or maintenance of a sports stadium, field house, indoor

60   or outdoor recreational facility, center, playing field, parking facility or anything

61   incidental or necessary to a complex suitable for any type of professional sport or

62   recreation, either upon, above or below the ground.

63   **[7.] 8.** The director of revenue may authorize the state treasurer to make

64   refunds from the amounts in the trust fund and credited to any county for

65   erroneous payments and overpayments made, and may redeem dishonored checks

66   and drafts deposited to the credit of such counties. If any county abolishes the

67   tax, the county shall notify the director of revenue of the action at least ninety

68   days prior to the effective date of the repeal and the director of revenue may

69   order retention in the trust fund, for a period of one year, of two percent of the

70   amount collected after receipt of such notice to cover possible refunds or

71   overpayment of the tax and to redeem dishonored checks and drafts deposited to

72   the credit of such accounts. After one year has elapsed after the effective date of

73   abolition of the tax in such county, the director of revenue shall remit the balance

74   in the account to the county and close the account of that county. The director

75   of revenue shall notify each county of each instance of any amount refunded or

76   any check redeemed from receipts due the county.

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