

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]

# SENATE BILL NO. 1056

93RD GENERAL ASSEMBLY

2006

5170S.01T

---

---

## AN ACT

To repeal section 67.1545, RSMo, and to enact in lieu thereof one new section relating to community improvement districts.

---

---

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

Section A. Section 67.1545, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 67.1545, to read as follows:

67.1545. 1. Any district formed as a political subdivision may impose by  
2 resolution a district sales and use tax on all retail sales made in such district  
3 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo,  
4 except sales of motor vehicles, trailers, boats or outboard motors and sales to  
5 public utilities. Any sales and use tax imposed pursuant to this section may be  
6 imposed [at a rate of one-eighth of one percent, one-fourth of one percent,  
7 three-eighths of one percent, one-half of one percent or one percent] **in**  
8 **increments of one-eighth of one percent, up to a maximum of one**  
9 **percent.** Such district sales and use tax may be imposed for any district purpose  
10 designated by the district in its ballot of submission to its qualified voters; except  
11 that, no resolution adopted pursuant to this section shall become effective unless  
12 the board of directors of the district submits to the qualified voters of the district,  
13 by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this  
14 section. If a majority of the votes cast by the qualified voters on the proposed  
15 sales tax are in favor of the sales tax, then the resolution is adopted. If a  
16 majority of the votes cast by the qualified voters are opposed to the sales tax,  
17 then the resolution is void.

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

18 2. The ballot shall be substantially in the following form:

19 Shall the ..... (insert name of district) Community  
20 Improvement District impose a community improvement districtwide sales and  
21 use tax at the maximum rate of ..... (insert amount) for a period of  
22 ..... (insert number) years from the date on which such tax is first imposed  
23 for the purpose of providing revenue for ..... (insert  
24 general description of the purpose)?

25  YES  NO

26 If you are in favor of the question, place an "X" in the box opposite "Yes". If you  
27 are opposed to the question, place an "X" in the box opposite "No".

28 3. Within ten days after the qualified voters have approved the imposition  
29 of the sales and use tax, the district shall, in accordance with section 32.097,  
30 RSMo, notify the director of the department of revenue. The sales and use tax  
31 authorized by this section shall become effective on the first day of the second  
32 calendar quarter after the director of the department of revenue receives notice  
33 of the adoption of such tax.

34 4. The director of the department of revenue shall collect any tax adopted  
35 pursuant to this section pursuant to section 32.087, RSMo.

36 5. In each district in which a sales and use tax is imposed pursuant to  
37 this section, every retailer shall add such additional tax imposed by the district  
38 to such retailer's sale price, and when so added such tax shall constitute a part  
39 of the purchase price, shall be a debt of the purchaser to the retailer until paid  
40 and shall be recoverable at law in the same manner as the purchase price.

41 6. In order to allow retailers to collect and report the sales and use tax  
42 authorized by this section as well as all other sales and use taxes required by law  
43 in the simplest and most efficient manner possible, a district may establish  
44 appropriate brackets to be used in the district imposing a tax pursuant to this  
45 section in lieu of the brackets provided in section 144.285, RSMo.

46 7. The penalties provided in sections 144.010 to 144.525, RSMo, shall  
47 apply to violations of this section.

48 8. All revenue received by the district from a sales and use tax imposed  
49 pursuant to this section which is designated for a specific purpose shall be  
50 deposited into a special trust fund and expended solely for such purpose. Upon  
51 the expiration of any sales and use tax adopted pursuant to this section, all funds  
52 remaining in the special trust fund shall continue to be used solely for the  
53 specific purpose designated in the resolution adopted by the qualified voters. Any

54 funds in such special trust fund which are not needed for current expenditures  
55 may be invested by the board of directors pursuant to applicable laws relating to  
56 the investment of other district funds.

57         9. A district may repeal by resolution any sales and use tax imposed  
58 pursuant to this section before the expiration date of such sales and use tax  
59 unless the repeal of such sales and use tax will impair the district's ability to  
60 repay any liabilities the district has incurred, moneys the district has borrowed  
61 or obligation the district has issued to finance any improvements or services  
62 rendered for the district.

Unofficial ✓

Bill

Copy