

FIRST REGULAR SESSION

SENATE BILL NO. 540

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KENNEDY.

Read 1st time February 20, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

2203S.011

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for school district purposes.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.552, to read as follows:

67.552. 1. In any county of the first class with a charter form of government containing a population of nine hundred thousand or more, the governing body of any seven-member school district having a population of at least ninety thousand, but less than one hundred thousand, and an enrollment of at least ten thousand, but less than twelve thousand five hundred, may impose a sales tax in an amount up to one percent on all retail sales made in such school district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the school district submits to the voters of such school district, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the school district to impose a tax pursuant to this section.

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

"Shall (insert name of school district) impose a sales tax of (insert amount up to one percent) for the purpose of providing revenues for the operation of the (insert name of school district)?

22 YES NO

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

26 3. If a majority of the votes cast on the proposal by the qualified
27 voters voting thereon are in favor of the proposal, then the sales tax
28 authorized in this section shall be in effect. If a majority of the votes
29 cast by the qualified voters voting are opposed to the proposal, then the
30 governing body of the school district shall not impose the sales tax
31 authorized in this section unless and until the governing body of such
32 school district resubmits a proposal to authorize the governing body of
33 the school district to impose the sales tax authorized by this section
34 and such proposal is approved by a majority of the qualified voters
35 voting thereon.

36 4. All revenue received by a district from the tax authorized
37 pursuant to this section shall be deposited in a special trust fund, and
38 be used solely for the purposes specified in the proposal submitted
39 pursuant to this section for so long as the tax shall remain in effect.

40 5. All sales taxes collected by the director of revenue pursuant
41 to this section, less one percent for cost of collection which shall be
42 deposited in the state's general revenue fund after payment of
43 premiums for surety bonds as provided in section 32.087, RSMo, shall
44 be deposited in a special trust fund, which is hereby created, to be
45 known as the "School District Sales Tax Trust Fund". The moneys in the
46 school district sales tax trust fund shall not be deemed to be state funds
47 and shall not be commingled with any funds of the state. The director
48 of revenue shall keep accurate records of the amount of money in the
49 trust and the amount collected in each district imposing a sales tax
50 pursuant to this section, and the records shall be open to inspection by
51 officers of the county and to the public. Not later than the tenth day
52 of each month the director of revenue shall distribute all moneys
53 deposited in the trust fund during the preceding month to the
54 governing body of the district which levied the tax; such funds shall be
55 deposited with the board treasurer of each such district.

56 6. The director of revenue may make refunds from the amounts
57 in the trust fund and credit any district for erroneous payments and

58 over-payments made, and may redeem dishonored checks and drafts
59 deposited to the credit of such district. If any district abolishes the tax,
60 the district shall notify the director of revenue of the action at least
61 ninety days prior to the effective date of the repeal and the director of
62 revenue may order retention in the trust fund, for a period of one year,
63 of two percent of the amount collected after receipt of such notice to
64 cover possible refunds or overpayment of the tax and to redeem
65 dishonored checks and drafts deposited to the credit of such
66 accounts. After one year has elapsed after the effective date of
67 abolition of the tax in such district, the director of revenue shall remit
68 the balance in the account to the district and close the account of that
69 district. The director of revenue shall notify each district of each
70 instance of any amount refunded or any check redeemed from receipts
71 due the district.

72 7. Except as modified in this section, all provisions of sections
73 32.085 and 32.087, RSMo, shall apply to the tax imposed pursuant to this
74 section.

Bill ✓

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