

SECOND REGULAR SESSION

# SENATE BILL NO. 669

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR JUSTUS.

Pre-filed December 1, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

3085S.011

## AN ACT

To repeal section 94.902, RSMo, and to enact in lieu thereof one new section relating to a sales tax to fund public safety improvements.

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

Section A. Section 94.902, RSMo, is repealed and one new section enacted  
2 in lieu thereof, to be known as section 94.902, to read as follows:

94.902. 1. The governing body of any city of the third classification with  
2 more than twenty-six thousand three hundred but less than twenty-six thousand  
3 seven hundred inhabitants, or any city of the fourth classification with more than  
4 thirty thousand three hundred but fewer than thirty thousand seven hundred  
5 inhabitants, **or any city of the fourth classification with more than**  
6 **twenty-four thousand eight hundred but fewer than twenty-five**  
7 **thousand inhabitants**, may impose, by order or ordinance, a sales tax on all  
8 retail sales made in the city which are subject to taxation under chapter 144,  
9 RSMo. The tax authorized in this section may be imposed in an amount of up to  
10 one-half of one percent, and shall be imposed solely for the purpose of improving  
11 the public safety for such city, including but not limited to expenditures on  
12 equipment, city employee salaries and benefits, and facilities for police, fire and  
13 emergency medical providers. The tax authorized in this section shall be in  
14 addition to all other sales taxes imposed by law, and shall be stated separately  
15 from all other charges and taxes. The order or ordinance imposing a sales tax  
16 under this section shall not become effective unless the governing body of the city  
17 submits to the voters residing within the city, at a county or state general,  
18 primary, or special election, a proposal to authorize the governing body of the city  
19 to impose a tax under this section.

20 2. The ballot of submission for the tax authorized in this section shall be



57 fund shall be by an appropriation act to be enacted by the governing body of each  
 58 such city. Expenditures may be made from the fund for any functions authorized  
 59 in the ordinance or order adopted by the governing body submitting the tax to the  
 60 voters. If the tax is repealed, all funds remaining in the special trust fund shall  
 61 continue to be used solely for the designated purposes. Any funds in the special  
 62 trust fund which are not needed for current expenditures shall be invested in the  
 63 same manner as other funds are invested. Any interest and moneys earned on  
 64 such investments shall be credited to the fund.

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

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

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

85  YES  NO

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

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

105           7. Except as modified in this section, all provisions of sections 32.085 and  
106 32.087, RSMo, shall apply to the tax imposed under this section.

✓

Bill

Copy