

FIRST REGULAR SESSION

# SENATE BILL NO. 178

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR EIGEL.

0481S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To repeal section 32.310, RSMo, and to enact in lieu thereof one new section relating to taxation.

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

Section A. Section 32.310, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 32.310,  
3 to read as follows:

32.310. 1. The department of revenue shall create and  
2 maintain a mapping feature on its official public website  
3 that displays sales and use tax **and property tax** information  
4 of political subdivisions of this state that have taxing  
5 authority, including the current tax rate for each sales and  
6 use tax **and property tax** imposed and collected. Such display  
7 shall have the option to showcase the borders and  
8 jurisdiction of the following political subdivisions on a  
9 map of the state to the extent that such political  
10 subdivisions collect sales and use tax **or property tax**:

- 11 (1) Ambulance districts;
- 12 (2) Community improvement districts;
- 13 (3) Fire protection districts;
- 14 (4) Levee districts;
- 15 (5) Library districts;
- 16 (6) Neighborhood improvement districts;
- 17 (7) Port authority districts;
- 18 (8) Tax increment financing districts;
- 19 (9) Transportation development districts;

20 (10) School districts; or

21 (11) Any other political subdivision that imposes a  
22 sales or use tax **or property tax** within its borders and  
23 jurisdiction.

24 2. The mapping feature shall also have the option to  
25 superimpose state house of representative districts and  
26 state senate districts over the political subdivisions.

27 3. A political subdivision collecting sales or use tax  
28 **or property tax** listed in subsection 1 of this section shall  
29 provide to the department of revenue mapping and geographic  
30 data pertaining to the political subdivision's borders and  
31 jurisdictions. The political subdivision shall certify the  
32 accuracy of the data by affidavit and shall provide the data  
33 in a format specified by the department of revenue. Such  
34 data relating to sales taxes shall be sent to the department  
35 of revenue by April 1, 2019, and shall be updated and sent  
36 to the department if a change in the political subdivision's  
37 borders or jurisdiction occurs thereafter. Such data  
38 relating to use taxes shall be sent to the department of  
39 revenue by January 1, 2022. **Such data relating to property**  
40 **taxes shall be sent to the department of revenue by January**  
41 **1, 2024.** If a political subdivision fails to provide the  
42 information required under this subsection, the department  
43 of revenue shall use the last known sales or use tax **or**  
44 **property tax** rate for such political subdivision.

45 4. The department of revenue may contract with another  
46 entity to build and maintain the mapping feature.

47 5. By July 1, 2019, the department shall implement the  
48 mapping feature using the sales tax data provided to it  
49 under subsection 3 of this section. By July 1, 2022, the  
50 department shall implement the mapping feature using use tax  
51 data provided to it under subsection 3 of this section. **By**

52 **July 1, 2024, the department shall implement the mapping**  
53 **feature using property tax data provided to it under**  
54 **subsection 3 of this section.**

55         6. By July 1, 2022, the department shall update the  
56 mapping feature to include the total sales tax rate for  
57 combined rates of overlapping sales taxes levied and the  
58 total use tax rate for combined rates of overlapping use  
59 taxes levied.

60         7. If the boundaries of a political subdivision listed  
61 in subsection 1 of this section in which a sales or use tax  
62 **or property tax** has been imposed shall thereafter be changed  
63 or altered, the political subdivision shall forward to the  
64 director of revenue by United States registered mail or  
65 certified mail a certified copy of the ordinance adding or  
66 detaching territory from the political subdivision within  
67 ten days of adoption of the ordinance. The ordinance shall  
68 reflect the effective date of the ordinance and shall be  
69 accompanied by a map in a form to be determined by the  
70 director of revenue. Upon receipt of the ordinance and map,  
71 the tax imposed under the local sales tax law shall be  
72 effective in the added territory or abolished in the  
73 detached territory on the first day of a calendar quarter  
74 after one hundred twenty days' notice to sellers.

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