

FIRST REGULAR SESSION

SENATE BILL NO. 202

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROBERTS.

0484S.01I

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for special educational services.

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

Section A. Chapter 67, RSMo, is amended by adding thereto
2 one new section, to be known as section 67.1790, to read as
3 follows:

67.1790. 1. The board of education of a metropolitan
2 school district may impose a sales tax on all retail sales
3 made within the district that are subject to sales tax under
4 chapter 144 for the purpose of funding special educational
5 services in the district. The tax shall not exceed one
6 quarter of one percent and shall be imposed solely for the
7 purpose of funding special educational services in the
8 district. The tax authorized in this section shall be in
9 addition to all other sales taxes imposed by law and shall
10 be stated separately from all other charges and taxes. The
11 sales tax authorized pursuant to this section shall not
12 become effective unless the board of education of the
13 metropolitan district submits to the voters residing within
14 the district, at a general election, a proposal to authorize
15 the school board of the metropolitan district to impose a
16 tax under this section.

17 2. The question of whether the tax authorized by this
18 section shall be imposed shall be submitted in substantially
19 the following form:

20 OFFICIAL BALLOT

21 Shall (name of school
22 district) impose a district-wide sales tax at a
23 rate of (insert rate of percent) percent for
24 the purpose of funding special educational
25 services in the district?

26 YES NO

27 If you are in favor of the question, place an "X"
28 in the box opposite "YES". If you are opposed to
29 the question, place an "X" in the box opposite
30 "NO".

31 If a majority of the votes cast on the question by the
32 qualified voters voting thereon are in favor of the
33 question, the sales tax shall become effective on the first
34 day of the second calendar quarter after the director of
35 revenue receives notice of adoption of the tax. If a
36 majority of the votes cast on the question by the qualified
37 voters voting thereon are opposed to the question, the
38 school board of the metropolitan district may not impose the
39 sales tax authorized under this section unless and until the
40 question is resubmitted under this section to the qualified
41 voters and such question is approved by a majority of the
42 qualified voters voting on the question.

43 3. On or after the effective date of any tax
44 authorized under this section, the district shall enter into
45 an agreement with the director of the department of revenue
46 for the purpose of collecting the tax authorized in this
47 section. On or after the effective date of the tax, the

48 director of revenue shall be responsible for the
49 administration, collection, enforcement, and operation of
50 the tax, and sections 32.085 and 32.087 shall apply.

51 4. All revenue collected under this section by the
52 director of the department of revenue on behalf of the
53 metropolitan district, except for one percent for the cost
54 of collection which shall be deposited in the state's
55 general revenue fund, shall be deposited in a special trust
56 fund, which is hereby created and shall be known as the
57 "Special Educational Services Sales Tax Trust Fund", and
58 shall be used solely for the designated purposes. Moneys in
59 the fund shall not be deemed to be state funds, and shall
60 not be commingled with any funds of the state. The director
61 may make refunds from the amounts in the trust fund for
62 erroneous payments and overpayments made, and may redeem
63 dishonored checks and drafts. Not later than the tenth day
64 of each month the director of revenue shall distribute all
65 moneys deposited in the trust fund during the preceding
66 month by distributing such funds to the metropolitan
67 district. Any funds in the special trust fund which are not
68 needed for current expenditures shall be invested in the
69 same manner as other funds are invested. Any interest and
70 moneys earned on such investments shall be credited to the
71 fund.

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