

# SENATE BILL NO. 547

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HUDSON.

1773S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 67.547 and 67.582, RSMo, and to enact in lieu thereof two new sections relating to law enforcement sales taxes.

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

Section A. Sections 67.547 and 67.582, RSMo, are repealed  
2 and two new sections enacted in lieu thereof, to be known as  
3 sections 67.547 and 67.582, to read as follows:

67.547. 1. In addition to the tax authorized by  
2 section 67.505, any county as defined in section 67.750 may,  
3 by a majority vote of its governing body, impose an  
4 additional county sales tax on all sales which are subject  
5 to taxation under the provisions of sections 144.010 to  
6 144.525. The tax authorized by this section shall be in  
7 addition to any and all other sales tax allowed by law;  
8 except that no ordinance or order imposing a sales tax under  
9 the provisions of this section shall be effective unless the  
10 governing body of the county submits to the voters of the  
11 county, at a county or state general, primary or special  
12 election, a proposal to authorize the governing body of the  
13 county to impose such tax.

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

16 Shall the county of \_\_\_\_\_ (county's name) impose  
17 a countywide sales tax of \_\_\_\_\_ (insert rate)

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

18 percent for the purpose of \_\_\_\_\_ (insert  
19 purpose)?

20  YES  NO

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

25 If a majority of the votes cast on the proposal by the  
26 qualified voters voting thereon are in favor of the  
27 proposal, then the ordinance or order and any amendments  
28 thereto shall be in effect. If a majority of the votes cast  
29 by the qualified voters voting are opposed to the proposal,  
30 then the governing body of the county shall have no power to  
31 impose the sales tax as herein authorized unless and until  
32 the governing body of the county submits another proposal to  
33 authorize the governing body of the county to impose the  
34 sales tax under the provisions of this section and such  
35 proposal is approved by a majority of the qualified voters  
36 voting thereon. A county shall not submit to the voters a  
37 proposed sales tax under this section for a period of two  
38 years from the date of an election in which the county  
39 previously submitted to the voters a proposed sales tax  
40 under this section, regardless of whether the initial  
41 proposed sales tax was approved or disapproved by the  
42 voters. The revenue collected from the sales tax authorized  
43 under this section shall only be used for the purpose  
44 approved by voters of the county.

45 3. **(1)** The sales tax may be imposed at a rate of one-  
46 eighth of one percent, one-fourth of one percent, three-  
47 eighths of one percent, or one-half of one percent on the  
48 receipts from the sale at retail of all tangible personal

49 property or taxable services at retail within any county  
50 adopting such tax if such property and services are subject  
51 to taxation by the state of Missouri under the provisions of  
52 sections 144.010 to 144.525. In any city not within a  
53 county or any county described in subsection 5 of this  
54 section, no sales tax for the purpose of funding zoological  
55 activities and zoological facilities as those terms are  
56 defined in section 184.500 shall exceed a rate of one-eighth  
57 of one percent unless the sales tax was levied and collected  
58 before August 28, 2017. Beginning August 28, 2017, no  
59 county shall submit to the voters any proposal that results  
60 in a combined rate of sales taxes adopted under this section  
61 in excess of one percent.

62 **(2) Notwithstanding the provisions of subdivision (1)**  
63 **of this subsection to the contrary, beginning August 28,**  
64 **2025, a county with more than eight thousand but fewer than**  
65 **eight thousand nine hundred inhabitants and with a county**  
66 **seat with more than seven hundred thirty but fewer than**  
67 **eight hundred inhabitants may impose a sales tax that**  
68 **results in a combined rate of sales tax adopted pursuant to**  
69 **this section in excess of one percent, but not in excess of**  
70 **one and one-half percent, provided that any such sales tax**  
71 **shall be for the purpose of providing law enforcement**  
72 **services. All sales tax elections conducted during the**  
73 **November 8, 2022, general election shall be deemed in**  
74 **compliance with this subdivision, provided that the total**  
75 **combined sales tax rate adopted pursuant to this section**  
76 **does not exceed one and one-half percent.**

77 4. Except as modified in this section, all provisions  
78 of sections 32.085 and 32.087 shall apply to the tax imposed  
79 under this section.

80           5. In any first class county having a charter form of  
81 government and having a population of nine hundred thousand  
82 or more, the proceeds of the sales tax authorized by this  
83 section shall be distributed so that an amount equal to  
84 three-eighths of the proceeds of the tax shall be  
85 distributed to the county and the remaining five-eighths  
86 shall be distributed to the cities, towns and villages and  
87 the unincorporated area of the county on the ratio that the  
88 population of each bears to the total population of the  
89 county. Three-eighths of the tax rate adopted by such a  
90 county shall be included in the calculation of the county's  
91 one percent combined tax rate ceiling provided in  
92 subsection 3 of this section. The population of each city,  
93 town or village and the unincorporated area of the county  
94 and the total population of the county shall be determined  
95 on the basis of the most recent federal decennial census.  
96 The provisions of this subsection shall not apply if the  
97 revenue collected is used to support zoological activities  
98 of the zoological subdistrict as defined under section  
99 184.352.

100           6. Except as prohibited under section 184.353,  
101 residents of any county that does not adopt a sales tax  
102 under this section for the purpose of supporting zoological  
103 activities may be charged an admission fee for zoological  
104 facilities, programs, or events that are not part of the  
105 zoological subdistrict defined under subdivision (15) of  
106 section 184.352 as of August 28, 2017.

107           7. In any county of the second classification with  
108 more than nineteen thousand seven hundred but fewer than  
109 nineteen thousand eight hundred inhabitants, the proceeds of  
110 the sales tax authorized by this section shall be  
111 distributed so that an amount equal to three-fourths of the

112 proceeds of the tax shall be distributed to the county and  
113 the remaining one-fourth shall be distributed equally among  
114 the incorporated cities, towns, and villages of the county.  
115 Upon request from any city, town, or village within the  
116 county, the county shall make available for inspection the  
117 distribution report provided to the county by the department  
118 of revenue. Any expenses incurred by the county in  
119 supplying such report to a city, town, or village shall be  
120 paid by such city, town, or village.

121 8. In any first class county having a charter form of  
122 government and having a population of nine hundred thousand  
123 or more, no tax shall be imposed pursuant to this section  
124 for the purpose of funding in whole or in part the  
125 construction, operation or maintenance of a sports stadium,  
126 field house, indoor or outdoor recreational facility,  
127 center, playing field, parking facility or anything  
128 incidental or necessary to a complex suitable for any type  
129 of professional sport or recreation, either upon, above or  
130 below the ground.

131 9. No county in this state, other than a county with a  
132 charter form of government and with more than nine hundred  
133 fifty thousand inhabitants and a city not within a county,  
134 shall impose a tax under this section for the purpose of  
135 funding in whole or in part the construction, operation, or  
136 maintenance of any zoological activities, zoological  
137 facilities, zoological organizations, the metropolitan  
138 zoological park and museum district as created under section  
139 184.350, or any zoological boards.

140 10. The director of revenue may authorize the state  
141 treasurer to make refunds from the amounts in the trust fund  
142 and credited to any county for erroneous payments and  
143 overpayments made, and may redeem dishonored checks and

144 drafts deposited to the credit of such counties. If any  
145 county abolishes the tax, the county shall notify the  
146 director of revenue of the action at least ninety days prior  
147 to the effective date of the repeal and the director of  
148 revenue may order retention in the trust fund, for a period  
149 of one year, of two percent of the amount collected after  
150 receipt of such notice to cover possible refunds or  
151 overpayment of the tax and to redeem dishonored checks and  
152 drafts deposited to the credit of such accounts. After one  
153 year has elapsed after the effective date of abolition of  
154 the tax in such county, the director of revenue shall remit  
155 the balance in the account to the county and close the  
156 account of that county. The director of revenue shall  
157 notify each county of each instance of any amount refunded  
158 or any check redeemed from receipts due the county.

159 11. No revenue received from a tax for the purpose of  
160 funding zoological activities in any county shall be used  
161 for the benefit of any entity that has ever been named  
162 Grant's Farm or is located at ten thousand five hundred one  
163 Gravois Road, Saint Louis, Missouri, or successor address,  
164 or to supplant any funding received from the metropolitan  
165 zoological park and museum district established under  
166 section 184.350.

67.582. 1. The governing body of any county, except a  
2 county of the first class with a charter form of government  
3 with a population of greater than four hundred thousand  
4 inhabitants, is hereby authorized to impose, by ordinance or  
5 order, a sales tax in the amount of up to [one-half of] one  
6 percent on all retail sales made in such county which are  
7 subject to taxation under the provisions of sections 144.010  
8 to 144.525 for the purpose of providing law enforcement  
9 services for such county. The tax authorized by this

10 section shall be in addition to any and all other sales  
11 taxes allowed by law, except that no ordinance or order  
12 imposing a sales tax under the provisions of this section  
13 shall be effective unless the governing body of the county  
14 submits to the voters of the county, at a county or state  
15 general, primary or special election, a proposal to  
16 authorize the governing body of the county to impose a tax.

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

19 (1) If the proposal submitted involves only  
20 authorization to impose the tax authorized by this section  
21 the ballot shall contain substantially the following:

22 Shall the county of \_\_\_\_\_ (county's name) impose  
23 a countywide sales tax of \_\_\_\_\_ (insert amount)  
24 for the purpose of providing law enforcement  
25 services for the county?

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"; or

31 (2) If the proposal submitted involves authorization  
32 to enter into agreements to form a regional jail district  
33 and obligates the county to make payments from the tax  
34 authorized by this section the ballot shall contain  
35 substantially the following:

36 Shall the county of \_\_\_\_\_ (county's name) be  
37 authorized to enter into agreements for the  
38 purpose of forming a regional jail district and  
39 obligating the county to impose a countywide sales  
40 tax of \_\_\_\_\_ (insert amount) to fund \_\_\_\_\_  
41 dollars of the costs to construct a regional jail  
42 and to fund the costs to operate a regional jail,

43 with any funds in excess of that necessary to  
44 construct and operate such jail to be used for law  
45 enforcement purposes?

46  YES  NO

47 If you are in favor of the question, place an "X"  
48 in the box opposite "YES". If you are opposed to  
49 the question, place an "X" in the box opposite  
50 "NO".

51 If a majority of the votes cast on the proposal by the  
52 qualified voters voting thereon are in favor of the proposal  
53 submitted pursuant to subdivision (1) of this subsection,  
54 then the ordinance or order and any amendments thereto shall  
55 be in effect on the first day of the second quarter  
56 immediately following the election approving the proposal.  
57 If the constitutionally required percentage of the voters  
58 voting thereon are in favor of the proposal submitted  
59 pursuant to subdivision (2) of this subsection, then the  
60 ordinance or order and any amendments thereto shall be in  
61 effect on the first day of the second quarter immediately  
62 following the election approving the proposal. If a  
63 proposal receives less than the required majority, then the  
64 governing body of the county shall have no power to impose  
65 the sales tax herein authorized unless and until the  
66 governing body of the county shall again have submitted  
67 another proposal to authorize the governing body of the  
68 county to impose the sales tax authorized by this section  
69 and such proposal is approved by the required majority of  
70 the qualified voters voting thereon. However, in no event  
71 shall a proposal pursuant to this section be submitted to  
72 the voters sooner than twelve months from the date of the  
73 last proposal pursuant to this section.



74           3. All revenue received by a county from the tax  
75 authorized under the provisions of this section shall be  
76 deposited in a special trust fund and shall be used solely  
77 for providing law enforcement services for such county for  
78 so long as the tax shall remain in effect. Revenue placed  
79 in the special trust fund may also be utilized for capital  
80 improvement projects for law enforcement facilities and for  
81 the payment of any interest and principal on bonds issued  
82 for said capital improvement projects.

83           4. Once the tax authorized by this section is  
84 abolished or is terminated by any means, all funds remaining  
85 in the special trust fund shall be used solely for providing  
86 law enforcement services for the county. Any funds in such  
87 special trust fund which are not needed for current  
88 expenditures may be invested by the governing body in  
89 accordance with applicable laws relating to the investment  
90 of other county funds.

91           5. All sales taxes collected by the director of  
92 revenue under this section on behalf of any county, less one  
93 percent for cost of collection which shall be deposited in  
94 the state's general revenue fund after payment of premiums  
95 for surety bonds as provided in section 32.087, shall be  
96 deposited in a special trust fund, which is hereby created,  
97 to be known as the "County Law Enforcement Sales Tax Trust  
98 Fund". The moneys in the county law enforcement sales tax  
99 trust fund shall not be deemed to be state funds and shall  
100 not be commingled with any funds of the state. The director  
101 of revenue shall keep accurate records of the amount of  
102 money in the trust and which was collected in each county  
103 imposing a sales tax under this section, and the records  
104 shall be open to the inspection of officers of the county  
105 and the public. Not later than the tenth day of each month

106 the director of revenue shall distribute all moneys  
107 deposited in the trust fund during the preceding month to  
108 the county which levied the tax; such funds shall be  
109 deposited with the county treasurer of each such county, and  
110 all expenditures of funds arising from the county law  
111 enforcement sales tax trust fund shall be by an  
112 appropriation act to be enacted by the governing body of  
113 each such county. Expenditures may be made from the fund  
114 for any law enforcement functions authorized in the  
115 ordinance or order adopted by the governing body submitting  
116 the law enforcement tax to the voters.

117 6. The director of revenue may authorize the state  
118 treasurer to make refunds from the amounts in the trust fund  
119 and credited to any county for erroneous payments and  
120 overpayments made, and may redeem dishonored checks and  
121 drafts deposited to the credit of such counties. If any  
122 county abolishes the tax, the county shall notify the  
123 director of revenue of the action at least ninety days prior  
124 to the effective date of the repeal and the director of  
125 revenue may order retention in the trust fund, for a period  
126 of one year, of two percent of the amount collected after  
127 receipt of such notice to cover possible refunds or  
128 overpayment of the tax and to redeem dishonored checks and  
129 drafts deposited to the credit of such accounts. After one  
130 year has elapsed after the effective date of abolition of  
131 the tax in such county, the director of revenue shall remit  
132 the balance in the account to the county and close the  
133 account of that county. The director of revenue shall  
134 notify each county of each instance of any amount refunded  
135 or any check redeemed from receipts due the county.

136           7. Except as modified in this section, all provisions  
137 of sections 32.085 and 32.087 shall apply to the tax imposed  
138 under this section.

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