

SECOND REGULAR SESSION

HOUSE BILL NO. 2188

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOUGH.

5474H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for early childhood education programs.

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
2 known as section 67.1790, to read as follows:

3 **67.1790. 1. The governing body of any county of the first classification with more**
4 **than two hundred sixty thousand but fewer than three hundred thousand inhabitants or**
5 **any city within such county may impose by order or ordinance a sales tax on all retail sales**
6 **made within the county or city that are subject to sales tax under chapter 144 for the**
7 **purpose of funding early childhood education programs in the county or city. The tax shall**
8 **not exceed one quarter of one percent and shall be imposed solely for the purpose of**
9 **funding early childhood education programs in the county or city. The tax authorized in**
10 **this section shall be in addition to all other sales taxes imposed by law and shall be stated**
11 **separately from all other charges and taxes. The order or ordinance imposing a sales tax**
12 **under this section shall not become effective unless the governing body of the county or city**
13 **submits to the voters residing within the county or city, at a general election, a proposal to**
14 **authorize the governing body of the county or city to impose a tax under this section.**

15 **2. The question of whether the tax authorized by this section shall be imposed shall**
16 **be submitted in substantially the following form:**

OFFICIAL BALLOT

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

52 bracket system similar to that authorized under section 144.285, and notwithstanding the
 53 provisions of that section, this new bracket system shall be used where this tax is imposed
 54 and shall apply to all taxable transactions. Beginning with the effective date of the tax,
 55 every retailer in the county or city shall add the sales tax to the sale price, and this tax shall
 56 be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the
 57 same manner as the purchase price. For purposes of this section, all retail sales shall be
 58 deemed to be consummated at the place of business of the retailer.

59 **5. All applicable provisions under sections 144.010 to 144.525 governing the state**
 60 **sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the**
 61 **collection of the tax, and all exemptions granted to agencies of government, organizations,**
 62 **and persons under sections 144.010 to 144.525 are hereby made applicable to the**
 63 **imposition and collection of the tax. The same sales tax permit, exemption certificate, and**
 64 **retail certificate required under sections 144.010 to 144.525 for the administration and**
 65 **collection of the state sales tax shall satisfy the requirements of this section, and no**
 66 **additional permit or exemption certificate or retail certificate shall be required; except**
 67 **that, the director of revenue may prescribe a form of exemption certificate for an**
 68 **exemption from the tax. All discounts allowed the retailer under the state sales tax for the**
 69 **collection of and for payment of taxes are hereby allowed and made applicable to the tax.**
 70 **The penalties for violations provided under section 32.057 and sections 144.010 to 144.525**
 71 **are hereby made applicable to violations of this section. If any person is delinquent in the**
 72 **payment of the amount required to be paid under this section, or in the event a**
 73 **determination has been made against the person for taxes and penalty under this section,**
 74 **the limitation for bringing suit for the collection of the delinquent tax and penalty shall be**
 75 **the same as that provided under sections 144.010 to 144.525.**

76 **6. The governing body of any county or city that has adopted the sales tax**
 77 **authorized in this section may submit the question of repeal of the tax to the voters at a**
 78 **general election. The ballot of submission shall be in substantially the following form:**

79 **Shall (insert the name of the county or city) repeal the sales tax imposed**
 80 **at a rate of (insert rate) percent for the purpose of funding early childhood education**
 81 **in the county or city?**

82 **YES** **NO**

83 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**
 84 **opposed to the question, place an "X" in the box opposite "NO".**

85

86 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
 87 **favor of repeal, that repeal shall become effective on December thirty-first of the calendar**

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

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

104 8. If the tax is repealed or terminated by any means, all funds remaining in the
105 special trust fund shall continue to be used solely for the designated purposes, and the
106 county or city shall notify the director of the department of revenue of the action at least
107 thirty days before the effective date of the repeal and the director may order retention in
108 the trust fund, for a period of one year, of two percent of the amount collected after receipt
109 of such notice to cover possible refunds or overpayment of the tax and to redeem
110 dishonored checks and drafts deposited to the credit of such accounts. After one year has
111 elapsed after the effective date of abolition of the tax in such county or city, the director
112 shall remit the balance in the account to the county or city and close the account of that
113 county or city. The director shall notify each county or city of each instance of any amount
114 refunded or any check redeemed from receipts due the county or city.

115 9. The governing body of each county or city imposing the tax authorized under
116 this section shall select an existing community task force to administer the revenue from
117 the tax received by the county or city. Such revenue shall be expended only upon approval
118 of an existing community task force selected by the governing body of the county or city
119 to administer the funds and only in accordance with a budget approved by the county or
120 city governing body.

121 10. Notwithstanding any other provision of law, any tax authorized under the
122 provisions of this section shall be submitted to the voters of the taxing jurisdiction for
123 retention or repeal every five years using the same procedure by which the imposition of

124 **the tax was voted. If a majority of the votes cast on the proposal by the qualified voters of**
125 **the taxing jurisdiction voting thereon are in favor of retention, the tax shall continue in**
126 **effect. If a majority of the votes cast on the proposal by the qualified voters of the taxing**
127 **jurisdiction voting thereon are not in favor of retention, the tax shall be repealed and that**
128 **repeal shall become effective December thirty-first of the calendar year in which such**
129 **repeal was approved.**

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