

HOUSE BILL NO. 2299

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BURNS.

6055H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to a sales tax for a certain county to be used for law enforcement purposes.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be known as section 94.860, to read as follows:

94.860. 1. Notwithstanding the provisions of subsection 1 of section 67.582, the governing body of a charter county with a population of nine hundred fifty thousand or more is authorized to impose by ordinance a sales tax in the amount of up to one-half of one percent on all retail sales made in the part of the county outside of incorporated cities, towns, and villages which are subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement services to such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance imposing a sales tax pursuant to this section shall be effective unless the governing body of the county submits to the voters residing in the part of the county outside of incorporated cities, towns, and villages, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax.

2. The ballot submission for the proposal to authorize imposition of the tax authorized by this section shall contain substantially the following language:

Shall (insert the name of the charter county) impose a sales tax of (insert sales tax amount) in the part of (insert the name of the charter

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.

17 county) outside of incorporated cities, towns, and villages for the purpose of providing law
18 enforcement services for the county?

19 YES NO

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

22

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
24 favor of the proposal submitted pursuant to this subsection, then the ordinance and any
25 amendments thereto shall be in effect on the first day of the second quarter immediately
26 following the election approving the proposal. If a proposal receives less than the required
27 majority, then the governing body of the county shall have no power to impose the sales
28 tax herein authorized unless and until the governing body of the county shall again have
29 submitted another proposal to authorize the governing body of the county to impose the
30 sales tax authorized by this section and such proposal is approved by the required majority
31 of the qualified voters voting thereon. However, in no event shall a proposal pursuant to
32 this section be submitted sooner than twelve months from the date of the last proposal
33 pursuant to this section.

34 3. The revenue received by a county treasurer from the tax authorized under the
35 provisions of this section shall be deposited in a special trust fund and used solely for
36 providing law enforcement services in the part of the county outside of incorporated cities,
37 towns, and villages, for so long as the tax shall remain in effect. Revenue placed in the
38 special trust fund may also be utilized for capital improvement projects for law
39 enforcement facilities serving the part of the county outside of incorporated cities, towns,
40 and villages. Any funds in such special trust fund which are not needed for current
41 expenditures may be invested by the governing body in accordance with applicable laws
42 relating to the investment of other county funds.

43 4. The sales taxes collected by the director of revenue pursuant to this section on
44 behalf of a charter county with a population of nine hundred fifty thousand or more shall
45 be deposited in the "County Law Enforcement Sales Tax Trust Fund" created by
46 subsection 5 of section 67.582, less one percent for cost of collection which shall be
47 deposited in the state's general revenue fund after payment of premiums for surety bonds
48 as provided in section 32.087. The moneys in the trust fund shall not be deemed to be state
49 funds and shall not be commingled with any funds of the state. The director of revenue
50 shall keep accurate records of the amount of money in the trusts and which were collected
51 in each county imposing a sales tax under this section, and the records shall be open to the
52 inspection of the officers of the county and the public. Not later than the tenth day of each

53 month the director of revenue shall distribute all moneys deposited in the trust fund during
54 each month to the county which levied the tax; such funds shall be deposited with the
55 county treasurer of each such county, and all expenditures of funds arising from the tax
56 authorized by this section shall be by an appropriation act to be enacted by the governing
57 body of each such county. Expenditures may be made from the funds for any functions
58 authorized in the ordinance adopted by the governing body submitting the tax to the
59 voters.

60 **5. The director of revenue may authorize the state treasurer to make refunds from**
61 **the amounts in the trust fund and credited to any county for erroneous payments and**
62 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**
63 **of such counties. If any county abolishes the tax, the county shall notify the director of**
64 **revenue of the action at least ninety days before the effective date of the repeal and the**
65 **director of revenue may order retention in the appropriate trust fund, for a period of one**
66 **year, or two percent of the amount collected after receipt of such notice to cover possible**
67 **refunds and overpayments of the tax and to redeem dishonored checks and drafts**
68 **deposited to the credit of such accounts. After one year has elapsed after the abolition of**
69 **the tax in such county, the director of revenue shall remit the balance in the account to the**
70 **county and close the accounts of that county established pursuant to this section. The**
71 **director of revenue shall notify each county of each instance of any amount refunded or**
72 **any check redeemed from the receipts due to the county.**

73 **6. Except as modified in this section, all provisions of sections 32.085 and 32.087**
74 **shall apply to the tax imposed pursuant to this section.**

✓