

SECOND REGULAR SESSION

# HOUSE BILL NO. 2348

## 102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOVIS.

5074H.011

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To repeal sections 67.782, 67.783, and 67.785, RSMo, and to enact in lieu thereof three new sections relating to sales taxes.

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

Section A. Sections 67.782, 67.783, and 67.785, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 67.782, 67.783, and 67.785, to read as follows:

67.782. 1. **The governing body of the following counties may impose a tax as provided in this section:**

(1) Any county ~~[of the third class having a population of]~~ **with more than ~~ten thousand and less than fifteen thousand and~~ nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than one thousand but fewer than one thousand five hundred inhabitants; or**

(2) Any county ~~[of the second class having a population of]~~ **with more than ~~fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties making up the same judicial circuit,~~ eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than thirteen thousand but fewer than seventeen thousand inhabitants.**

2. **The governing body of any county listed in subsection 1 of this section may** ~~[jointly]~~ impose a sales tax ~~[throughout each of their respective counties]~~ for public recreational purposes including the financing, acquisition, construction, operation, and maintenance of recreational projects and programs, but the sales taxes authorized by this section shall not become effective unless the governing body of ~~[each]~~ such county submits to

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 the voters ~~[of their respective counties]~~ a proposal to authorize ~~[the counties to impose]~~ the  
18 sales tax.

19 ~~[2-]~~ 3. The ballot of submission shall be in substantially the following form:

20 Shall the County of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ percent ~~[in~~  
21 ~~conjunction with the county of \_\_\_\_\_]~~ for the purpose of funding the  
22 financing, acquisition, construction, operation, and maintenance of  
23 recreational projects and programs, including the acquisition of land  
24 for such purposes?

25  Yes  No

26

27 If a ~~[separate]~~ majority of the votes cast on the proposal by the qualified voters voting thereon  
28 ~~[in each county]~~ are in favor of the proposal, ~~[then]~~ the tax shall be in effect ~~[in both~~  
29 ~~counties]~~. If a majority of the votes cast by the qualified voters voting thereon ~~[in either~~  
30 ~~county]~~ are opposed to the proposal, ~~[then]~~ the governing body of ~~[neither]~~ the county shall  
31 **not** have power to impose the sales tax ~~[authorized by this section]~~ unless or until the  
32 ~~[governing body of the county that has not approved the tax shall]~~ **proposal is** again ~~[have]~~  
33 submitted ~~[another proposal to authorize the governing body to impose the tax,]~~ and the  
34 proposal is approved by a majority of the qualified voters voting thereon in that county.

35 ~~[3-]~~ 4. The sales tax may be imposed at a rate of one percent on the receipts from the  
36 sale at retail of all tangible personal property or taxable service at retail within the county  
37 adopting such tax, if such property and services are subject to taxation by the state of  
38 Missouri under the provisions of sections 144.010 to 144.525.

39 ~~[4-]~~ 5. All sales taxes collected by the director of revenue under this section on behalf  
40 of any county, less one percent for the cost of collection, which shall be deposited in the  
41 state's general revenue fund after payment of premiums for surety bonds as provided in  
42 section 32.087, shall be deposited with the state treasurer in a special trust fund, which is  
43 hereby created, to be known as the "County Recreation Sales Tax Trust Fund". The moneys  
44 in the county recreation sales tax trust fund shall not be deemed to be state funds and shall not  
45 be commingled with any funds of the state. The director of revenue shall keep accurate  
46 records of the amount of money in the trust fund which was collected in each county  
47 imposing a sales tax under this section, and the records shall be open to the inspection of  
48 officers of each county and the general public. Not later than the tenth day of each month, the  
49 director of revenue shall distribute all moneys deposited in the trust fund during the preceding  
50 month by distributing to the county treasurer, or such other officer as may be designated by  
51 the county ordinance or order, of each county imposing the tax authorized by this section, the  
52 sum, as certified by the director of revenue, due the county.

53           ~~[5-]~~ **6.** The director of revenue may authorize the state treasurer to make refunds from  
54 the amounts in the trust fund and credited to any county for erroneous payments and  
55 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
56 such counties. Each county shall notify the director of revenue at least ninety days prior to  
57 the effective date of the expiration of the sales tax authorized by this section and the director  
58 of revenue may order retention in the trust fund, for a period of one year, of two percent of the  
59 amount collected after receipt of such notice to cover possible refunds or overpayment of  
60 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
61 After one year has elapsed after the date of expiration of the tax authorized by this section in  
62 such county, the director of revenue shall remit the balance in the account to the county and  
63 close the account of that county. The director of revenue shall notify each county of each  
64 instance of any amount refunded or any check redeemed from receipts due the county.

65           ~~[6-]~~ **7.** The tax authorized by this section may be imposed, in accordance with this  
66 section, by a county in addition to or in lieu of the tax authorized by sections 67.750 to  
67 67.780.

68           ~~[7-]~~ **8.** Any county imposing a sales tax pursuant to the provisions of this section may  
69 contract with the authority of any other county or with any city or political subdivision for the  
70 financing, acquisition, operation, construction, maintenance, or utilization of any recreation  
71 facility or project or program funded in whole or in part from revenues derived from the tax  
72 levied pursuant to the provisions of this section.

73           ~~[8-]~~ **9.** The sales tax imposed pursuant to the provisions of this section shall expire  
74 twenty-five years from the effective date thereof unless an extension of the tax is submitted to  
75 and approved by the voters in each county in the manner provided in this section. Each  
76 extension of the sales tax shall be for a period of ten years.

77           ~~[9-]~~ **10.** The governing body of each of the counties imposing a sales tax under the  
78 provisions of this section may cooperate with the governing body of any county or other  
79 political subdivision of this state in carrying out the provisions of this section, and may  
80 establish and conduct jointly a system of public recreation. The respective governing bodies  
81 administering programs jointly may provide by agreement among themselves for all matters  
82 connected with the programs and determine what items of cost and expense shall be paid by  
83 each.

84           ~~[10-]~~ **11.** The provisions of this section shall not in any way repeal, affect, or limit the  
85 powers granted to any county to establish, maintain, and conduct parks and other recreational  
86 grounds for public recreation.

87           ~~[11-]~~ **12.** Except as modified in this section, all provisions of sections 32.085 and  
88 32.087 shall apply to the tax imposed under this section.

67.783. 1. There is hereby created within ~~[any county of the third class having a population of more than ten thousand and less than fifteen thousand and any county of the second class having a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties making up the same judicial circuit,]~~ **the counties described under subsection 1 of section 67.782** a joint county recreational lake authority, which shall be a body corporate and politic and a political subdivision of this state.

2. Subject to the limitations in section 67.788, the authority may exercise its powers over the reservoir area encompassing any recreational lake and within five thousand feet of the conservation storage level of any recreational lake constructed or to be constructed by the authority pursuant to sections 67.781 to 67.790.

3. It shall be the purpose of each authority to promote the general welfare, to promote recreation and to encourage private capital investment through the construction, operation, and maintenance of a recreational lake and related improvements to be located ~~[jointly in the second class county and the third class county]~~ **in the counties described under subsection 1 of section 67.782.**

4. The income of the authority and all property at any time owned by the authority shall be exempt from all taxation or any assessments whatsoever to the state or of any political subdivision, municipality, or other governmental agency thereof.

5. No county in which an authority is organized shall be held liable in connection with the construction, operation, or maintenance of any project or program undertaken pursuant to sections 67.781 to 67.790, including any actions taken by the authority in connection with any project or program undertaken pursuant to sections 67.781 to 67.790.

67.785. 1. The authority shall consist of nine members, appointed or elected as follows:

(1) Within thirty days after approval by the voters of the sales tax authorized in section 67.782, the county commission of ~~[the second class]~~ **a county described under subdivision (2) of subsection 1 of section 67.782** shall initially appoint six members to the authority, with the terms of **members staggered such that the terms of** two members ~~[each expiring on December 31, 1992, December 31, 1994, and December 31, 1996]~~ **expire on December thirty-first of each even-numbered year.** The county commission of ~~[the third class]~~ **a county described under subdivision (1) of subsection 1 of section 67.782** shall initially appoint three members to the authority, with the terms of **members staggered such that the term of** one member ~~[each expiring on December 31, 1992, December 31, 1994, and December 31, 1996]~~ **expires on December thirty-first of each even-numbered year;**

13 (2) As the term of each initial member expires, new members shall be elected from  
14 each county. Each elected member shall serve a six-year term and until ~~his~~ **the member's**  
15 successor is duly elected and qualified.

16 2. A person, to be qualified to serve as a member, shall be a voter of the state for more  
17 than five years prior to ~~his~~ **the member's** election or appointment, shall be a resident in the  
18 county which ~~he~~ **the member** will represent for more than five years and shall be over the  
19 age of twenty-five years. If any member moves outside the county from which ~~he~~ **the**  
20 **member** was appointed or elected, ~~his~~ **the member's** seat shall be deemed vacant and a  
21 new member shall be appointed by the county commission of such county to complete ~~his~~  
22 **the** unexpired term.

23 3. A person desiring to become a candidate for the authority shall pay the sum of five  
24 dollars as a filing fee to the treasurer of the county in which ~~he~~ **the person** resides, and shall  
25 file with the election authority a statement under oath that ~~he~~ **the person** possesses all of the  
26 qualifications set out in sections 67.781 to 67.790 for a member of the authority. Thereafter,  
27 ~~he~~ **such person** shall have ~~his~~ **such person's** name placed on the ballot as a candidate.

28 4. If six or more persons from ~~the second class~~ **a county described under**  
29 **subdivision (2) of subsection 1 of section 67.782** file as candidates, a primary election shall  
30 be held in August, and the four candidates who receive the most votes shall be candidates at  
31 the general election. If two or more candidates receive an equal number of votes, and if that  
32 number of votes would otherwise qualify each tied candidate for a position on the general  
33 election ballot, all such tied candidates shall be included on the general election ballot. The  
34 two candidates ~~from the second class county~~ receiving the most votes in the general election  
35 shall be declared the winners.

36 5. If four or more persons from ~~the third class~~ **a county described under**  
37 **subdivision (1) of subsection 1 of section 67.782** file as candidates, a primary election shall  
38 be held in August, and the two candidates who receive the most votes shall be candidates at  
39 the general election. If two or more candidates receive an equal number of votes, and if that  
40 number of votes would otherwise qualify each tied candidate for a position on the general  
41 election ballot, all such tied candidates shall be included on the general election ballot. The  
42 candidate ~~from the second class county~~ receiving the most votes in the general election shall  
43 be declared the winner.

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