

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 639
98TH GENERAL ASSEMBLY

1491H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 221.407, RSMo, and to enact in lieu thereof one new section relating to regional jail district sales tax.

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

Section A. Section 221.407, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 221.407, to read as follows:

221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on all retail sales made in such region which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services and court facilities and equipment for such region. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to this section shall be effective unless the commission submits to the voters of the district, on any election date authorized in chapter 115, a proposal to authorize the commission to impose a tax.

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

12

13 Shall the regional jail district of (counties' names) impose a region-wide
14 sales tax of (insert amount) for the purpose of providing jail services and court
15 facilities and equipment for the region?

16

17 YES NO

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.

18 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
19 to the question, place an "X" in the box opposite "No".

20 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
21 are in favor of the proposal, then the order and any amendment to such order shall be in effect
22 on the first day of the second quarter immediately following the election approving the proposal.
23 If the proposal receives less than the required majority, the commission shall have no power to
24 impose the sales tax authorized pursuant to this section unless and until the commission shall
25 again have submitted another proposal to authorize the commission to impose the sales tax
26 authorized by this section and such proposal is approved by the required majority of the qualified
27 voters of the district voting on such proposal; however, in no event shall a proposal pursuant to
28 this section be submitted to the voters sooner than twelve months from the date of the last
29 submission of a proposal pursuant to this section.

30 3. All revenue received by a district from the tax authorized pursuant to this section shall
31 be deposited in a special trust fund and shall be used solely for providing jail services and court
32 facilities and equipment for such district for so long as the tax shall remain in effect.

33 4. Once the tax authorized by this section is abolished or terminated by any means, all
34 funds remaining in the special trust fund shall be used solely for providing jail services and court
35 facilities and equipment for the district. Any funds in such special trust fund which are not
36 needed for current expenditures may be invested by the commission in accordance with
37 applicable laws relating to the investment of other county funds.

38 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
39 of any district, less one percent for cost of collection which shall be deposited in the state's
40 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
41 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional
42 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund
43 shall not be deemed to be state funds and shall not be commingled with any funds of the state.
44 The director of revenue shall keep accurate records of the amount of money in the trust fund
45 which was collected in each district imposing a sales tax pursuant to this section, and the records
46 shall be open to the inspection of officers of each member county and the public. Not later than
47 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
48 trust fund during the preceding month to the district which levied the tax. Such funds shall be
49 deposited with the treasurer of each such district, and all expenditures of funds arising from the
50 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the
51 commission and shall be approved by the commission. Expenditures may be made from the fund
52 for any function authorized in the order adopted by the commission submitting the regional jail
53 district tax to the voters.

54 6. The director of revenue may [authorize the state treasurer to] make refunds from the
55 amounts in the trust fund and credited to any district for erroneous payments and overpayments
56 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.
57 If any district abolishes the tax, the commission shall notify the director of revenue of the action
58 at least ninety days prior to the effective date of the repeal, and the director of revenue may order
59 retention in the trust fund, for a period of one year, of two percent of the amount collected after
60 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
61 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
62 after the effective date of abolition of the tax in such district, the director of revenue shall remit
63 the balance in the account to the district and close the account of that district. The director of
64 revenue shall notify each district in each instance of any amount refunded or any check redeemed
65 from receipts due the district.

66 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall
67 apply to the tax imposed pursuant to this section.

68 8. The provisions of this section shall expire September 30, [2015] **2027**.

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