

SENATE BILL NO. 1447

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR WILLIAMS.

5452S.01I

KRISTINA MARTIN, Secretary

AN ACT

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

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

Section A. Chapter 67, RSMo, is amended by adding thereto
2 one new section, to be known as section 67.005, to read as
3 follows:

67.005. 1. Any county with more than one million
2 inhabitants may impose a sales tax on all retail sales made
3 within the county that are subject to sales tax under
4 chapter 144 for the purpose of funding early childhood
5 educational services in the county. The tax shall not
6 exceed one quarter of one percent and shall be imposed
7 solely for the purpose of funding early childhood
8 educational services in the county. The tax authorized in
9 this section shall be in addition to all other sales taxes
10 imposed by law and shall be stated separately from all other
11 charges and taxes. The sales tax authorized pursuant to
12 this section shall not become effective unless the governing
13 body of the county submits to the voters residing within the
14 county, at a general election, a proposal to authorize the
15 governing body of the county to impose a tax under this
16 section.

17 2. The question of whether the tax authorized by this
18 section shall be imposed shall be submitted in substantially
19 the following form:

20 OFFICIAL BALLOT

21 Shall (name of county)
22 impose a county-wide sales tax at a rate of
23 (insert rate of percent) percent for the purpose
24 of funding early childhood educational services in
25 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".

31 If a majority of the votes cast on the question by the
32 qualified voters voting thereon are in favor of the
33 question, the sales tax shall become effective on the first
34 day of the second calendar quarter after the director of
35 revenue receives notice of adoption of the tax. If a
36 majority of the votes cast on the question by the qualified
37 voters voting thereon are opposed to the question, the
38 governing body of the county may not impose the sales tax
39 authorized under this section unless and until the question
40 is resubmitted under this section to the qualified voters
41 and such question is approved by a majority of the qualified
42 voters voting on the question.

43 3. On or after the effective date of any tax
44 authorized under this section, the county shall enter into
45 an agreement with the director of the department of revenue
46 for the purpose of collecting the tax authorized in this
47 section. On or after the effective date of the tax the

48 director of revenue shall be responsible for the
49 administration, collection, enforcement, and operation of
50 the tax, and sections 32.085 and 32.087 shall apply.

51 4. All revenue collected under this section by the
52 director of the department of revenue on behalf of the
53 county, except for one percent for the cost of collection
54 which shall be deposited in the state's general revenue
55 fund, shall be deposited in a special trust fund, which is
56 hereby created and shall be known as the "Early Childhood
57 Educational Services Sales Tax Trust Fund", and shall be
58 used solely for the designated purposes. Moneys in the fund
59 shall not be deemed to be state funds, and shall not be
60 commingled with any funds of the state. The director may
61 make refunds from the amounts in the trust fund for
62 erroneous payments and overpayments made, and may redeem
63 dishonored checks and drafts. Not later than the tenth day
64 of each month the director of revenue shall distribute all
65 moneys deposited in the trust fund during the preceding
66 month by distributing such funds to the county. Any funds
67 in the special trust fund which are not needed for current
68 expenditures shall be invested in the same manner as other
69 funds are invested. Any interest and moneys earned on such
70 investments shall be credited to the fund.

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