

SENATE BILL NO. 1484

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR ESLINGER.

5951S.01H

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to county sales taxes for the operations of hospital 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 67.597, to read as
3 follows:

67.597. 1. The governing body of a county with more
2 than fifteen thousand seven hundred but fewer than seventeen
3 thousand six hundred inhabitants and with a county seat with
4 more than four thousand two hundred ten but fewer than six
5 thousand inhabitants may adopt an order or ordinance
6 imposing a sales tax on all retail sales made within the
7 county that are subject to sales tax under chapter 144. The
8 rate of such tax shall not exceed one percent.

9 2. Such tax shall not become effective unless the
10 governing body of the county submits to the voters of the
11 county, on any date available for elections for the county,
12 a proposal to authorize the governing body of the county to
13 impose such tax. Such tax shall be in addition to all other
14 taxes imposed by law. Such tax shall be stated separately
15 from all other charges and taxes. The proceeds of such tax
16 shall be used by the county solely for the support of the
17 operations of hospital services in such county.

18 3. The ballot of submission for such tax shall be in
19 substantially the following form: "Shall _____ (insert the
20 county name) impose a sales tax at a rate of _____ (insert
21 percentage) percent for the support of the operations of
22 hospital services?".

23 4. If a majority of the votes cast on the question by
24 the qualified voters voting thereon are in favor of the
25 question, such tax shall become effective on the first day
26 of the second calendar quarter following the calendar
27 quarter in which the election was held. If a majority of
28 the votes cast on the question by the qualified voters
29 voting thereon are opposed to the question, such tax shall
30 not become effective unless and until the question is
31 resubmitted under this section to the qualified voters of
32 the county and such question is approved by a majority of
33 the qualified voters of the county voting on the question.

34 5. Except as modified in this section, all provisions
35 of sections 32.085 and 32.087 shall apply to the tax imposed
36 under this section.

37 6. All moneys collected under this section by the
38 director of the department of revenue on behalf of such
39 county shall be deposited in a special trust fund, which is
40 hereby created and shall be known as the "County Hospital
41 Operations Sales Tax Fund", except that the director may
42 deposit up to one percent for the cost of collection in the
43 state's general revenue fund. Moneys in the fund shall be
44 used solely for the designated purposes. Moneys in the fund
45 shall not be deemed to be state moneys and shall not be
46 commingled with any moneys of the state. The director may
47 make refunds from the amounts in the fund and credited to
48 the county for erroneous payments and overpayments made and
49 may redeem dishonored checks and drafts deposited to the

50 credit of such county. Any moneys in the special fund that
51 are not needed for current expenditures shall be invested in
52 the same manner as other moneys are invested. Any interest
53 and moneys earned on such investments shall be credited to
54 the fund.

55 7. The governing body of a county that has adopted
56 such tax may submit the question of repeal of the tax to the
57 voters on any date available for elections for the county.
58 If a majority of the votes cast on the question by the
59 qualified voters voting thereon are in favor of the repeal,
60 the repeal shall become effective on December thirty-first
61 of the calendar year in which such repeal was approved. If
62 a majority of the votes cast on the question by the
63 qualified voters voting thereon are opposed to the repeal,
64 such tax shall remain effective until the question is
65 resubmitted under this section to the qualified voters and
66 the repeal is approved by a majority of the qualified voters
67 voting on the question.

68 8. Whenever the governing body of a county that has
69 adopted such tax receives a petition, signed by a number of
70 registered voters of the county equal to at least ten
71 percent of the number of registered voters of the county
72 voting in the last gubernatorial election, calling for an
73 election to repeal such tax, the governing body shall submit
74 to the voters a proposal to repeal the tax. If a majority
75 of the votes cast on the question by the qualified voters
76 voting thereon are in favor of the repeal, the repeal shall
77 become effective on December thirty-first of the calendar
78 year in which such repeal was approved. If a majority of
79 the votes cast on the question by the qualified voters
80 voting thereon are opposed to the repeal, such tax shall
81 remain effective until the question is resubmitted under

82 this section to the qualified voters and the repeal is
83 approved by a majority of the qualified voters voting on the
84 question.

85 9. If such tax is repealed or terminated by any means,
86 all moneys remaining in the special trust fund shall
87 continue to be used solely for the designated purposes. The
88 county shall notify the director of the department of
89 revenue of the repeal or termination at least ninety days
90 before the effective date of the repeal or termination. The
91 director may order retention in the trust fund, for a period
92 of one year, of two percent of the amount collected after
93 receipt of such notice to cover possible refunds or
94 overpayment of the tax and to redeem dishonored checks and
95 drafts deposited to the credit of such account. After one
96 year has elapsed after the effective date of the repeal or
97 termination, the director shall remit the balance in the
98 account to the county and close the account of that county.
99 The director shall notify such county of each instance of
100 any amount refunded or any check redeemed from receipts due
101 the county.

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