

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 333

100TH GENERAL ASSEMBLY
2019

1779S.01T

AN ACT

To repeal section 321.242, RSMo, and to enact in lieu thereof one new section relating to a sales tax for fire protection.

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

Section A. Section 321.242, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 321.242, to read as follows:

321.242. 1. The governing body of any fire protection district which
2 operates within and has boundaries identical to a city with a population of at
3 least thirty thousand but not more than thirty-five thousand inhabitants which
4 is located in a county of the first classification, excluding a county of the first
5 classification having a population in excess of nine hundred thousand, or the
6 governing body of any municipality having a municipal fire department may
7 impose a sales tax in an amount of up to [one-fourth] **one-half** of one percent on
8 all retail sales made in such fire protection district or municipality which are
9 subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The
10 tax authorized by this section shall be in addition to any and all other sales taxes
11 allowed by law, except that no sales tax imposed pursuant to the provisions of
12 this section shall be effective unless the governing body of the fire protection
13 district or municipality submits to the voters of such fire protection district or
14 municipality, at a county or state general, primary or special election, a proposal
15 to authorize the governing body of the fire protection district or municipality to
16 impose a tax.

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

19 Shall _____ (insert name of district or municipality) impose a sales
20 tax of _____ (insert rate of tax) for the purpose of providing

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

21 revenues for the operation of the _____ (insert fire protection
22 district or municipal fire department)?

23 YES NO

24 If a majority of the votes cast on the proposal by the qualified voters voting
25 thereon are in favor of the proposal, then the sales tax authorized in this section
26 shall be in effect. If a majority of the votes cast by the qualified voters voting are
27 opposed to the proposal, then the governing body of the fire protection district or
28 municipality shall not impose the sales tax authorized in this section unless and
29 until the governing body of such fire protection district or municipality resubmits
30 a proposal to authorize the governing body of the fire protection district or
31 municipality to impose the sales tax authorized by this section and such proposal
32 is approved by a majority of the qualified voters voting thereon.

33 3. All revenue received by a fire protection district or municipality from
34 the tax authorized pursuant to the provisions of this section shall be deposited
35 in a special trust fund and shall be used solely for the operation of the fire
36 protection district or the municipal fire department.

37 4. All sales taxes collected by the director of revenue pursuant to this
38 section or section 321.246 on behalf of any fire protection district or municipality,
39 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
41 section 32.087, shall be deposited in a special trust fund, which is hereby created,
42 to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in the
43 fire protection district sales tax trust fund created prior to August 28, 1999, shall
44 be transferred to the fire protection sales tax trust fund. The moneys in the fire
45 protection sales tax trust fund shall not be deemed to be state funds and shall not
46 be commingled with any funds of the state. The director of revenue shall keep
47 accurate records of the amount of money in the trust fund and of the amounts
48 which were collected in each fire protection district or municipality imposing a
49 sales tax pursuant to this section, and the records shall be open to the inspection
50 of officers of the fire protection district or municipality and the public. Not later
51 than the tenth day of each month, the director of revenue shall distribute all
52 moneys deposited in the trust fund during the preceding month to the fire
53 protection district or municipality which levied the tax. Such funds shall be
54 deposited with the treasurer of each such fire protection district or municipality,
55 and all expenditures of funds arising from the fire protection sales tax trust fund
56 shall be for the operation of the fire protection district or the municipal fire
57 department and for no other purpose.

58 5. The director of revenue may make refunds from the amounts in the
59 trust fund and credited to any fire protection district or municipality for
60 erroneous payments and overpayments made and may redeem dishonored checks
61 and drafts deposited to the credit of such fire protection districts or
62 municipalities. If any fire protection district or municipality abolishes the tax,
63 the fire protection district or municipality shall notify the director of revenue of
64 the action at least ninety days prior to the effective date of the repeal and the
65 director of revenue may order retention in the trust fund, for a period of one year,
66 of two percent of the amount collected after receipt of such notice to cover possible
67 refunds or overpayment 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
69 effective date of abolition of the tax in such fire protection district or
70 municipality, the director of revenue shall remit the balance in the account to the
71 fire protection district or municipality and close the account of that fire protection
72 district or municipality. The director of revenue shall notify each fire protection
73 district or municipality of each instance of any amount refunded or any check
74 redeemed from receipts due the fire protection district or municipality. In the
75 event a tax within a fire protection district is approved pursuant to this section,
76 and such fire protection district is dissolved, if the boundaries of the fire
77 protection district are identical to that of the city, the tax shall continue and
78 proceeds shall be distributed to the governing body of the city formerly containing
79 the fire protection district and the proceeds of the tax shall be used for fire
80 protection services within such city.

81 6. Except as modified in this section, all provisions of sections 32.085 and
82 32.087 shall apply to the tax imposed pursuant to this section.

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