

SENATE BILL NO. 743

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

4339S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 94.902, RSMo, and to enact in lieu thereof one new section relating to a public safety sales tax.

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

Section A. Section 94.902, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 94.902,
3 to read as follows:

94.902. 1. The governing bodies of the following
2 cities may impose a tax as provided in this section:

3 (1) Any city of the third classification with more
4 than twenty-six thousand three hundred but less than twenty-
5 six thousand seven hundred inhabitants;

6 (2) Any city of the fourth classification with more
7 than thirty thousand three hundred but fewer than thirty
8 thousand seven hundred inhabitants;

9 (3) Any city of the fourth classification with more
10 than twenty-four thousand eight hundred but fewer than
11 twenty-five thousand inhabitants;

12 (4) Any special charter city with more than twenty-
13 nine thousand but fewer than thirty-two thousand inhabitants;

14 (5) Any city of the third classification with more
15 than four thousand but fewer than four thousand five hundred
16 inhabitants and located in any county of the first
17 classification with more than two hundred thousand but fewer
18 than two hundred sixty thousand inhabitants;

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

19 (6) Any city of the fourth classification with more
20 than nine thousand five hundred but fewer than ten thousand
21 eight hundred inhabitants;

22 (7) Any city of the fourth classification with more
23 than five hundred eighty but fewer than six hundred fifty
24 inhabitants;

25 (8) Any city of the fourth classification with more
26 than two thousand seven hundred but fewer than three
27 thousand inhabitants and located in any county of the first
28 classification with more than eighty-three thousand but
29 fewer than ninety-two thousand inhabitants; [or]

30 (9) Any city of the fourth classification with more
31 than two thousand four hundred but fewer than two thousand
32 seven hundred inhabitants and located in any county of the
33 third classification without a township form of government
34 and with more than ten thousand but fewer than twelve
35 thousand inhabitants;

36 **(10) Any city with more than one thousand sixty but**
37 **fewer than one thousand one hundred seventy inhabitants and**
38 **located in a county with more than nineteen thousand but**
39 **fewer than twenty-two thousand inhabitants and with a county**
40 **seat with more than one thousand but fewer than two thousand**
41 **two hundred twenty inhabitants; or**

42 **(11) Any city with more than nine thousand but fewer**
43 **than ten thousand inhabitants and that is the county seat of**
44 **a county with more than nineteen thousand but fewer than**
45 **twenty-two thousand inhabitants.**

46 2. The governing body of any city listed in subsection
47 1 of this section may impose, by order or ordinance, a sales
48 tax on all retail sales made in the city which are subject
49 to taxation under chapter 144. The tax authorized in this
50 section may be imposed in an amount of up to one-half of one

51 percent[, and]. **The tax** shall be imposed solely for the
 52 purpose of improving the public safety for such city,
 53 including but not limited to expenditures on equipment[,];
 54 city employee salaries and benefits[,]; and facilities for
 55 police, fire and emergency medical providers. The tax
 56 authorized in this section shall be in addition to all other
 57 sales taxes imposed by law, and shall be stated separately
 58 from all other charges and taxes. The order or ordinance
 59 imposing a sales tax under this section shall not become
 60 effective unless the governing body of the city submits to
 61 the voters residing within the city, at a county or state
 62 general, primary, or special election, a proposal to
 63 authorize the governing body of the city to impose a tax
 64 under this section.

65 3. The ballot of submission for the tax authorized in
 66 this section shall be in substantially the following form:

67 Shall the city of _____ [(city's name)] impose
 68 a citywide sales tax at a rate of _____
 69 [(insert rate of percent)] percent for the purpose
 70 of improving the public safety of the city?

71 YES NO

72 If you are in favor of the question, place an "X"
 73 in the box opposite "YES". If you are opposed to
 74 the question, place an "X" in the box opposite
 75 "NO".

76 If a majority of the votes cast on the proposal by the
 77 qualified voters voting thereon are in favor of the
 78 proposal, then the ordinance or order and any amendments to
 79 the order or ordinance shall become effective on the first
 80 day of the second calendar quarter after the director of
 81 revenue receives notice of the adoption of the sales tax.

82 If a majority of the votes cast on the proposal by the
83 qualified voters voting thereon are opposed to the proposal,
84 then the tax shall not become effective unless the proposal
85 is resubmitted under this section to the qualified voters
86 and such proposal is approved by a majority of the qualified
87 voters voting on the proposal. However, in no event shall a
88 proposal under this section be submitted to the voters
89 sooner than twelve months from the date of the last proposal
90 under this section.

91 4. Any sales tax imposed under this section shall be
92 administered, collected, enforced, and operated as required
93 in section 32.087. All sales taxes collected by the
94 director of the department of revenue under this section on
95 behalf of any city, less one percent for cost of collection
96 which shall be deposited in the state's general revenue fund
97 after payment of premiums for surety bonds as provided in
98 section 32.087, shall be deposited in a special trust fund,
99 which is hereby created in the state treasury, to be known
100 as the "City Public Safety Sales Tax Trust Fund". The
101 moneys in the trust fund shall not be deemed to be state
102 funds and shall not be commingled with any funds of the
103 state. The provisions of section 33.080 to the contrary
104 notwithstanding, money in this fund shall not be transferred
105 and placed to the credit of the general revenue fund. The
106 director shall keep accurate records of the amount of money
107 in the trust fund and which was collected in each city
108 imposing a sales tax under this section, and the records
109 shall be open to the inspection of officers of the city and
110 the public. Not later than the tenth day of each month the
111 director shall distribute all moneys deposited in the trust
112 fund during the preceding month to the city which levied the
113 tax. Such funds shall be deposited with the city treasurer

114 of each such city, and all expenditures of funds arising
115 from the trust fund shall be by an appropriation act to be
116 enacted by the governing body of each such city.
117 Expenditures may be made from the fund for any functions
118 authorized in the ordinance or order adopted by the
119 governing body submitting the tax to the voters. If the tax
120 is repealed, all funds remaining in the special trust fund
121 shall continue to be used solely for the designated
122 purposes. Any funds in the special trust fund which are not
123 needed for current expenditures shall be invested in the
124 same manner as other funds are invested. Any interest and
125 moneys earned on such investments shall be credited to the
126 fund.

127 5. The director of the department of revenue may
128 authorize the state treasurer to make refunds from the
129 amounts in the trust fund and credited to any city for
130 erroneous payments and overpayments made, and may redeem
131 dishonored checks and drafts deposited to the credit of such
132 cities. If any city abolishes the tax, the city shall
133 notify the director of the action at least ninety days
134 before the effective date of the repeal, and the director
135 may order retention in the trust fund, for a period of one
136 year, of two percent of the amount collected after receipt
137 of such notice to cover possible refunds or overpayment of
138 the tax and to redeem dishonored checks and drafts deposited
139 to the credit of such accounts. After one year has elapsed
140 after the effective date of abolition of the tax in such
141 city, the director shall remit the balance in the account to
142 the city and close the account of that city. The director
143 shall notify each city of each instance of any amount
144 refunded or any check redeemed from receipts due the city.

176 which such repeal was approved. If a majority of the votes
177 cast on the question by the qualified voters voting thereon
178 are opposed to the repeal, then the tax shall remain
179 effective until the question is resubmitted under this
180 section to the qualified voters and the repeal is approved
181 by a majority of the qualified voters voting on the question.

182 8. Any sales tax imposed under this section by a city
183 described under subdivision (6) of subsection 1 of this
184 section that is in effect as of December 31, 2038, shall
185 automatically expire. No city described under subdivision
186 (6) of subsection 1 of this section shall collect a sales
187 tax pursuant to this section on or after January 1, 2039.
188 Subsection 7 of this section shall not apply to a sales tax
189 imposed under this section by a city described under
190 subdivision (6) of subsection 1 of this section.

191 9. Except as modified in this section, all provisions
192 of sections 32.085 and 32.087 shall apply to the tax imposed
193 under this section.

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