

SECOND REGULAR SESSION

# SENATE BILL NO. 940

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CURLS.

Read 1st time February 26, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

5716L.02I

## AN ACT

To repeal section 92.402, RSMo, and to enact in lieu thereof one new section relating to public mass transportation sales taxes.

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

Section A. Section 92.402, RSMo, is repealed and one new section enacted  
2 in lieu thereof, to be known as section 92.402, to read as follows:

92.402. 1. Any city may, by a majority vote of its council or governing  
2 body, impose a sales tax for the benefit of the public mass transportation system  
3 operating within such city as provided in sections 92.400 to 92.421.

4 2. The sales tax may be imposed at a rate not to exceed one-half of one  
5 percent on the receipts from the sale at retail of all tangible personal property or  
6 taxable services at retail within any city adopting such tax, if such property and  
7 services are subject to taxation by the state of Missouri pursuant to the  
8 provisions of sections 144.010 to 144.525. Seven and one-half percent of the sales  
9 tax shall be distributed to the interstate transportation authority pursuant to the  
10 provisions of section 92.421. The remainder of the tax in excess of such seven  
11 and one-half percent shall expire on December 31, [2015] **2020**, on which date the  
12 authority shall be in full compliance with handicapped accessibility pursuant to  
13 the terms of the Americans with Disabilities Act.

14 3. Within ten days after the adoption of any ordinance imposing such a  
15 sales tax, the city clerk shall forward to the director of revenue by United States  
16 registered mail or certified mail a certified copy of the ordinance of the council or  
17 governing body. The ordinance shall reflect the effective date thereof and shall  
18 be accompanied by a map of the city clearly showing the boundaries thereof.

19 4. If the boundaries of a city in which such sales tax has been imposed

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

20 shall thereafter be changed or altered, the city clerk shall forward to the director  
21 of revenue by United States registered mail or certified mail a certified copy of  
22 the ordinance adding or detaching territory from the city. The ordinance shall  
23 reflect the effective date thereof, and shall be accompanied by a map of the city  
24 clearly showing the territory added thereto or detached therefrom. Upon receipt  
25 of the ordinance and map, the tax imposed by sections 92.400 to 92.421 shall be  
26 effective in the added territory or abolished in the detached territory on the  
27 effective date of the change of the city boundary.

Unofficial ✓

Bill

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