

FIRST REGULAR SESSION

[PERFECTED]

# HOUSE BILL NO. 642

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE RELFORD.

Read 1<sup>st</sup> time February 5, 2001, and 1000 copies ordered printed.

Read 2<sup>nd</sup> time February 6, 2001, and referred to the Committee on Correctional and State Institutions, February 15, 2001.

Reported from the Committee on Correctional and State Institutions, March 7, 2001, with recommendation that the bill Do Pass by Consent.

Perfectured by Consent March 22, 2001.

TED WEDEL, Chief Clerk

1698.L01P

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### AN ACT

To amend chapter 221, RSMo, by adding thereto one new section authorizing a sales tax for regional jail districts and associated court facilities, with an expiration date.

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

Section A. Chapter 221, RSMo, is amended by adding thereto one new section, to be  
2 known as section 221.407, to read as follows:

**221.407. 1. The commission of any regional jail district, the jails of which are  
2 operated by member counties and not private authorities, may impose, by order, a sales  
3 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of  
4 one percent or one-half of one percent on all retail sales made in such region which are  
5 subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, for the  
6 purpose of providing jail services and court facilities and equipment for such region. The  
7 tax authorized by this section shall be in addition to any and all other sales taxes allowed  
8 by law, except that no order imposing a sales tax pursuant to the provisions of this section  
9 shall be effective unless the commission submits to the voters of the district, on any election  
10 date authorized in chapter 115, RSMo, a proposal to authorize the commission to impose  
11 a tax.**

**12 2. The ballot of submission shall contain, but need not be limited to, the following  
13 language:**

**14 Shall the regional jail district of ..... (counties' names) impose a region-wide**

15 sales tax of ..... (insert amount) for the purpose of providing jail services and court  
16 facilities and equipment for the region?

17  Yes  No

18

19 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are  
20 opposed to the question, place an "X" in the box opposite "No".

21

22 If a majority of the votes cast on the proposal by the qualified voters of the district voting  
23 thereon are in favor of the proposal, then the order and any amendment to such order shall  
24 be in effect on the first day of the second quarter immediately following the election  
25 approving the proposal. If the proposal receives less than the required majority, the  
26 commission shall have no power to impose the sales tax authorized pursuant to this section  
27 unless and until the commission shall again have submitted another proposal to authorize  
28 the commission to impose the sales tax authorized by this section and such proposal is  
29 approved by the required majority of the qualified voters of the district voting on such  
30 proposal; however, in no event shall a proposal pursuant to this section be submitted to the  
31 voters sooner than twelve months from the date of the last submission of a proposal  
32 pursuant to this section.

33 3. All revenue received by a district from the tax authorized pursuant to the  
34 provisions of this section shall be deposited in a special trust fund and shall be used solely  
35 for providing jail services and court facilities and equipment for such district for so long  
36 as the tax shall remain in effect.

37 4. Once the tax authorized by this section is abolished or terminated by any means,  
38 all funds remaining in the special trust fund shall be used solely for providing jail services  
39 and court facilities and equipment for the district. Any funds in such special trust fund  
40 which are not needed for current expenditures may be invested by the commission in  
41 accordance with applicable laws relating to the investment of other county funds.

42 5. All sales taxes collected by the director of revenue pursuant to this section on  
43 behalf of any district, less one percent for cost of collection which shall be deposited in the  
44 state's general revenue fund after payment of premiums for surety bonds as provided in  
45 section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created,  
46 to be know as the "Regional Jail District Sales Tax Trust Fund". The moneys in the  
47 regional jail district sales tax trust fund shall not be deemed to be state funds and shall not  
48 be commingled with any funds of the state. The director of revenue shall keep accurate  
49 records of the amount of money in the trust fund which was collected in each district  
50 imposing a sales tax pursuant to this section, and the records shall be open to the inspection

51 of officers of each member county and the public. Not later than the tenth day of each  
52 month the director of revenue shall distribute all moneys deposited in the trust fund during  
53 the preceding month to the district which levied the tax. Such funds shall be deposited  
54 with the treasurer of each such district, and all expenditures of funds arising from the  
55 regional jail district sales tax trust fund shall be paid pursuant to an appropriation  
56 adopted by the commission and shall be approved by the commission. Expenditures may  
57 be made from the fund for any function authorized in the order adopted by the commission  
58 submitting the regional jail district tax to the voters.

59         6. The director of revenue may authorize the state treasurer to make refunds from  
60 the amounts in the trust fund and credited to any district for erroneous payments and  
61 overpayments made, and may redeem dishonored checks and drafts deposited to the credit  
62 of such districts. If any district abolishes the tax, the commission shall notify the director  
63 of revenue of the action at least ninety days prior to the effective date of the repeal and the  
64 director of revenue may order retention in the trust fund, for a period of one year, of two  
65 percent of the amount collected after receipt of such notice to cover possible refunds or  
66 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit  
67 of such accounts. After one year has elapsed after the effective date of abolition of the tax  
68 in such district, the director of revenue shall remit the balance in the account to the district  
69 and close the account of that district. The director of revenue shall notify each district in  
70 each instance of any amount refunded or any check redeemed from receipts due the  
71 district.

72         7. Except as provided in this section, all provisions of sections 32.085 and 32.087,  
73 RSMo, shall apply to the tax imposed pursuant to this section.

74         8. The provisions of this section shall expire August 28, 2015.