

FIRST REGULAR SESSION

HOUSE BILL NO. 416

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES RICHARDSON (Sponsor),
HAMPTON AND COOKSON (Co-sponsors).

1281L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 181.060, RSMo, and to enact in lieu thereof two new sections relating to public library district sales taxes.

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

Section A. Section 181.060, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 181.060 and 182.802, to read as follows:

181.060. 1. The general assembly may appropriate moneys for state aid to public libraries, which moneys shall be administered by the state librarian, and distributed as specified in rules and regulations promulgated by the Missouri state library, and approved by the secretary of state.

2. At least fifty percent of the moneys appropriated for state aid to public libraries shall be apportioned to all public libraries established and maintained under the provisions of the library laws or other laws of the state relating to libraries. The allocation of the moneys shall be based on an equal per capita rate for the population of each city, village, town, township, urban public library district, county or consolidated library district in which any library is or may be established, in proportion to the population according to the latest federal census of the cities, villages, towns, townships, school districts, county or regional library districts maintaining public libraries primarily supported by public funds which are designed to serve the general public. No grant shall be made to any public library which is tax supported if the rate of tax levied or the appropriation for the library should be decreased below the rate in force on December 31, 1946, or on the date of its establishment. Grants shall be made to any public library if a public library tax of at least ten cents per one hundred dollars assessed valuation has been voted in accordance

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 with sections 182.010 to 182.460 or as authorized in section 137.030 and is duly assessed and
18 levied for the year preceding that in which the grant is made, or if the appropriation for the public
19 library in any city of first class yields one dollar or more per capita for the previous year
20 according to the population of the latest federal census or if the amount provided by the city for
21 the public library, in any other city in which the library is not supported by a library tax, is at
22 least equal to the amount of revenue which would be realized by a tax of ten cents per one
23 hundred dollars assessed valuation if the library had been tax supported. Except that, no grant
24 under this section shall be affected because of a reduction in the rate of levy which is required
25 by the provisions of section 137.073, **or because of a voluntary reduction in the levy**
26 **following the enactment of a district sales tax under section 182.802, if the proceeds from**
27 **the sales tax equal or exceed the reduction in revenue from the levy.**

28 3. The librarian of the library together with the treasurer of the library or the treasurer
29 of the city if there is no library treasurer shall certify to the state librarian the annual tax income
30 and rate of tax or the appropriation for the library on the date of the enactment of this law, and
31 of the current year, and each year thereafter, and the state librarian shall certify to the
32 commissioner of administration the amount to be paid to each library.

33 4. The balance of the moneys shall be administered and supervised by the state librarian
34 who may provide grants to public libraries for:

35 (1) Establishment, on a population basis to newly established city, county city/county
36 or consolidated libraries;

37 (2) Equalization to city/county[.], urban public, county or consolidated libraries;

38 (3) Reciprocal borrowing;

39 (4) Technological development;

40 (5) Interlibrary cooperation;

41 (6) Literacy programs; and

42 (7) Other library projects or programs that may be determined by the local library, library
43 advisory committee and the state library staff that would improve access to library services by
44 the residents of this state. Newly established libraries shall certify through the legally established
45 board or the governing body of the city supporting the library and the librarian of the library to
46 the state librarian the fact of establishment, the rate of tax, the assessed valuation of the library
47 district and the annual tax yield of the library. The state librarian shall then certify to the
48 commissioner of administration the amount of establishment grant to be paid to the libraries and
49 warrants shall be issued for the amount allocated and approved. The sum appropriated for state
50 aid to public libraries shall be separate and apart from any and all appropriations made to the
51 state library.

182.802. 1. As used in this section, the following terms mean:

2 (1) "Public library district", any city library district, county library district, city-
3 county library district, municipal library district, consolidated library district, or urban
4 library district;

5 (2) "Qualified voters" or "voters", any individuals residing within the public
6 library district who are eligible to be registered voters and who have registered to vote
7 under chapter 115, or, if no individuals are eligible and registered to vote reside within the
8 proposed district, all of the owners of real property located within the proposed district
9 who have unanimously petitioned for or consented to the adoption of an ordinance by the
10 governing body imposing a tax authorized in this section. If the owner of the property
11 within the proposed district is a political subdivision or corporation of the state, the
12 governing body of such political subdivision or corporation shall be considered the owner
13 for purposes of this section.

14 2. The board of directors of any public library district located at least partially
15 within the following counties may impose a tax as provided in this section:

16 (1) Any county of the third classification without a township form of government
17 and with more than forty thousand eight hundred but fewer than forty thousand nine
18 hundred inhabitants;

19 (2) Any county of the third classification without a township form of government
20 and with more than thirteen thousand five hundred but fewer than thirteen thousand six
21 hundred inhabitants;

22 (3) Any county of the third classification without a township form of government
23 and with more than thirteen thousand two hundred but fewer than thirteen thousand three
24 hundred inhabitants;

25 (4) Any county of the third classification with a township form of government and
26 with more than twenty-nine thousand seven hundred but fewer than twenty-nine thousand
27 eight hundred inhabitants;

28 (5) Any county of the third classification with more than nineteen thousand seven
29 hundred but fewer than nineteen thousand eight hundred inhabitants;

30 (6) Any county of the third classification with a township form of government and
31 with more than thirty-three thousand one hundred but fewer than thirty-three thousand
32 two hundred inhabitants; or

33 (7) Any county of the third classification without a township form of government
34 and with more than twenty thousand but fewer than twenty thousand one hundred
35 inhabitants.

36 3. The board of directors of any public library district described in subsection 1 of
37 this section may, upon a majority vote of the board, impose a sales tax on all retail sales

38 made within the district which are subject to sales tax under chapter 144. The tax
39 authorized in this section shall not exceed one-half of one cent, and shall be imposed solely
40 for the purpose of funding the operation and maintenance of public libraries within the
41 boundaries of the district. The tax authorized in this section shall be in addition to all
42 other sales taxes imposed by law, and shall be stated separately from all other charges and
43 taxes.

44 4. No sales tax imposed under this section shall become effective unless the board
45 of directors of the district submits to the voters within the district at a county or state
46 general, primary, or special election a proposal to authorize the board of directors of the
47 district to impose a tax under this section. If a majority of the votes cast on the question
48 by the qualified voters voting thereon are in favor of the question, then the tax shall
49 become effective on the first day of the calendar quarter immediately following the
50 adoption of the sales tax. If a majority of the votes cast on the question by the qualified
51 voters voting thereon are opposed to the question, then the tax shall not become effective
52 unless and until the question is resubmitted under this section to the qualified voters and
53 such question is approved by a majority of the qualified voters voting on the question.

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

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

65 7. If the tax is repealed or terminated by any means, all remaining revenues
66 generated from the sales tax shall continue to be used solely for the designated purposes,
67 and the board of directors shall retain for a period of one year two percent of the amount
68 collected after the repeal or termination to cover possible refunds or overpayment of the
69 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.