

SECOND REGULAR SESSION

HOUSE BILL NO. 1504

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RICHARDSON.

5509L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 182.802, RSMo, and to enact in lieu thereof one new section relating to sales taxes.

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

Section A. Section 182.802, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 182.802, to read as follows:

182.802. 1. [A] **(1) Any public library district located in any of the following counties may impose a tax as provided in this section:**

(a) At least partially within any county of the third classification without a township form of government and with more than forty thousand eight hundred but fewer than forty thousand nine hundred inhabitants;

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

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

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

(e) Any county of the second classification with more than nineteen thousand seven hundred but fewer than nineteen thousand eight hundred inhabitants; [or]

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 (f) Any county of the third classification with a township form of government and with
18 more than thirty-three thousand one hundred but fewer than thirty-three thousand two hundred
19 inhabitants;

20 (g) Any county of the third classification without a township form of government
21 and with more than eighteen thousand but fewer than twenty thousand inhabitants and
22 with a city of the third classification with more than six thousand but fewer than seven
23 thousand inhabitants as the county seat.

24 (2) Any public library district listed in subdivision (1) of this subsection may, by a
25 majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all
26 retail sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the
27 operation and maintenance of public libraries within the boundaries of such library district. The
28 tax authorized by this subsection shall be in addition to all other taxes allowed by law. No tax
29 under this subsection shall become effective unless the board of directors submits to the voters
30 of the district, at a county or state general, primary or special election, a proposal to authorize
31 the tax, and such tax shall become effective only after the majority of the voters voting on such
32 tax approve such tax.

33 2. In the event the district seeks to impose a sales tax under this subsection, the question
34 shall be submitted in substantially the following form:

35 Shall a cent sales tax be levied on all retail sales within the district for the purpose
36 of providing funding for library district?

37 YES NO

38

39 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
40 of the proposal, then the tax shall become effective. If a majority of the votes cast by the
41 qualified voters voting are opposed to the proposal, then the board of directors shall have no
42 power to impose the tax unless and until another proposal to authorize the tax is submitted to the
43 voters of the district and such proposal is approved by a majority of the qualified voters voting
44 thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved under this
45 subsection.

46 3. As used in this section, "qualified voters" or "voters" means any individuals residing
47 within the district who are eligible to be registered voters and who have registered to vote under
48 chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed
49 district, all of the owners of real property located within the proposed district who have
50 unanimously petitioned for or consented to the adoption of an ordinance by the governing body
51 imposing a tax authorized in this section. If the owner of the property within the proposed

52 district is a political subdivision or corporation of the state, the governing body of such political
53 subdivision or corporation shall be considered the owner for purposes of this section.

54 4. For purposes of this section the term "public library district" shall mean any city
55 library district, county library district, city-county library district, municipal library district,
56 consolidated library district, or urban library district.

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