

SECOND REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 1504

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RICHARDSON.

5509L.02P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.750, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 67.1754, 144.805, and 182.802, RSMo, and to enact in lieu thereof nine new sections relating to sales taxes, with an emergency clause for certain sections.

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

Section A. Sections 67.750, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 67.1754, 144.805, and 182.802, RSMo, are repealed and nine new sections enacted in lieu thereof, to be known as sections 67.750, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 67.1754, 144.805, and 182.802, to read as follows:

67.750. As used in sections 67.750 to 67.799 and sections 67.1700 to 67.1769, the following terms mean:

- (1) "Board", any board, commission, committee or council appointed or designated to carry out the provisions of sections 67.750 to 67.799 and sections 67.1700 to 67.1769;
- (2) "County", any county or any city not within a county;
- (3) "District", any regional recreational district proposed or created pursuant to sections 67.750 to 67.799 and sections 67.1700 to 67.1769;
- (4) "Executive", any mayor, county executive, presiding commissioner, or other chief executive of a county;
- (5) **"Gateway Arch grounds", the Jefferson National Expansion Memorial National Historic Site as defined by the United States Department of the Interior, and related public property and improvements;**

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.

13 (6) "Governing body", any city council, county commission, board of aldermen, county
14 council, board of education or township board;

15 [(6)] (7) "Metropolitan district", any metropolitan park and recreation district established
16 pursuant to sections 67.1700 to 67.1769;

17 [(7)] (8) "Political subdivision", any county, township, city, incorporated town or village
18 in the state of Missouri, and any school district in any county of the first classification without
19 a charter form of government with a population of one hundred thousand or more inhabitants
20 which contains all or part of a city with a population of three hundred fifty thousand or more
21 inhabitants;

22 [(8)] (9) "Regional recreation fund" or "metropolitan park and recreation fund", the fund
23 held in the treasury of the county providing the largest financial contribution to the district or
24 metropolitan district, as appropriate, which shall be the repository for all taxes and other moneys
25 raised by or for the regional recreation district or metropolitan park and recreation district
26 pursuant to sections 67.792 to 67.799 and sections 67.1700 to 67.1769.

67.1706. The metropolitan district shall have as its duty the development, operation and
2 maintenance of a public system of interconnecting trails and parks throughout the counties
3 comprising the district, **including any areas under concurrent jurisdiction with an agency**
4 **of the United States government.** Nothing in this section shall restrict the district's entering
5 into and initiating projects dealing with parks not necessarily connected to trails. The
6 metropolitan district shall supplement but shall not substitute for the powers and responsibilities
7 of the other parks and recreation systems within the metropolitan district or other conservation
8 and environmental regulatory agencies and shall have the power to contract with other parks and
9 recreation systems as well as with other public and private entities. Nothing in this section shall
10 give the metropolitan district authority to regulate water quality, watershed or land use issues in
11 the counties comprising the district.

67.1712. **1.** The governing body of any county located within the proposed metropolitan
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
3 sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding the
4 creation, operation and maintenance of a metropolitan park and recreation district.

5 **2. In addition to the tax authorized in subsection 1 of this section, the governing**
6 **body of any county located within the metropolitan district as of January 1, 2012, is**
7 **authorized to impose by ordinance an incremental sales tax of up to three-sixteenths of one**
8 **cent on all retail sales subject to taxation under sections 144.010 to 144.525 for the purpose**
9 **of funding the operation and maintenance of the metropolitan park and recreation district.**
10 **Such incremental sales tax shall not be implemented unless approved by the voters of the**

11 **county with the largest population within the district and at least one other such county**
12 **under subsection 2 of section 67.1715.**

13 **3.** The [tax] taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all
14 other sales taxes allowed by law. The governing body of any county within the [proposed]
15 metropolitan district enacting such an ordinance shall submit to the voters of such county a
16 proposal to approve its ordinance imposing **or increasing** the tax. Such ordinance shall become
17 effective only after the majority of the voters voting on such ordinance approve such ordinance.
18 The provisions of sections 32.085 and 32.087 shall apply to any tax **and increase in tax**
19 approved pursuant to this section and sections 67.1715 to 67.1721.

67.1715. **1. For the original sales tax of up to one-tenth of one cent authorized in**
2 **subsection 1 of section 67.1712,** the question shall be submitted to the voters in each county of
3 the proposed metropolitan district in substantially the following form:

4 Shall there be organized in the County of , state of Missouri, a metropolitan park
5 and recreation district for the purposes of improving water quality, increasing park safety,
6 providing neighborhood trails, improving, restoring and expanding parks, providing disabled and
7 expanded public access to recreational areas, preserving natural lands for wildlife and
8 maintaining other recreational grounds within the boundaries of such proposed metropolitan
9 district, and shall County join such other of (insert all counties within proposed
10 district) Counties that approve the formation of such a district in their respective counties to form
11 one metropolitan district to be known as ". Metropolitan Park and Recreation District",
12 with funding authority not to exceed one-tenth of one cent sales taxation, subject to an
13 independent annual audit, with fifty percent of such revenue going to the metropolitan district
14 and fifty percent being returned to County for local park improvements, all as authorized
15 by the (insert name of governing body) of County pursuant to (insert ordinance
16 number), on the day of (insert month), (insert year)?

17 YES NO

18 **2. For the additional sales tax of up to three-sixteenths of one cent authorized in**
19 **subsection 2 of section 67.1712,** the question shall be submitted to the voters in each county
20 **of the proposed metropolitan district in substantially the following form:**

21 **"SAFE AND ACCESSIBLE ARCH AND PUBLIC PARKS INITIATIVE**

22 **For the purpose of increasing safety, security, and public accessibility for the**
23 **Gateway Arch grounds and local, county, and regional parks and trails for families and**
24 **disabled and elderly visitors, and for providing expanded activities and improvements of**
25 **such areas, shall (insert county name) County join such other of (insert names of**
26 **all counties within the metropolitan district considering the increase in sales tax for the**
27 **metropolitan district) to impose a (insert rate) of one cent sales tax in addition to the**

28 existing one-tenth of one cent sales tax applied to such purposes, with sixty percent of the
29 revenues derived from the added tax allocated to the Metropolitan Park and Recreation
30 District for Gateway Arch grounds and other regional park and trail improvements, and
31 the remaining forty percent allocated to (insert county name) County for local and
32 county park improvements as authorized by the (insert governing body name) of
33 (insert county name) County under (insert ordinance number), on the (insert day)
34 day of (insert month), (insert year), with such tax not to include the sale of food
35 and prescription drugs and to be subject to an independent annual public audit?"

67.1721. In the event that the proposed metropolitan district consists of more than one
2 county, if a majority of the votes cast on the proposal by the qualified voters voting in a county
3 proposed for inclusion in the metropolitan district are in favor of the proposal, then the
4 metropolitan district shall be deemed organized and that county shall be included in the
5 metropolitan district, but if a majority of the votes cast on the proposal by the qualified voters
6 voting in the county proposed for inclusion are opposed to the proposal, then the county shall not
7 be included in the metropolitan district. After the metropolitan district has been created, counties
8 eligible for inclusion in the metropolitan district and not already included in the metropolitan
9 district may join the metropolitan district after such a proposal is submitted to the voters of the
10 county proposed for subsequent inclusion and such proposal is approved by a majority of the
11 qualified voters voting thereon in the county proposed for inclusion in the manner described in
12 this section and [sections] **subsection 1 of section 67.1715 and in section 67.1718.**

67.1742. A metropolitan park and recreation district shall have the power to:

2 (1) Issue bonds, notes or other obligations for any of the purposes of the district, and to
3 refund such bonds, notes or obligations, as provided in sections 67.1760 to 67.1769. **No bonds,**
4 **notes, or obligations issued to fund activities under subsection 1 of section 67.1754,**
5 **subparagraph b. of paragraph (a) or subparagraph b. of paragraph (b) of subdivision (1)**
6 **of subsection 2 of section 67.1754 or subdivision (2) of subsection 2 of section 67.1754, shall**
7 **be secured by tax revenues allocated under subparagraph a. of paragraph (a) or**
8 **subparagraph a. of paragraph (b) of subdivision (1) of subsection 2 of section 67.1754, and**
9 **no bonds, notes, or obligations issued to fund activities under subparagraph a. of**
10 **paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1) of subsection 2 of**
11 **section 67.1754 shall be secured by tax revenues allocated under subparagraph b. of**
12 **paragraph (a) or subparagraph b. of paragraph (b) of subdivision (1) of subsection 2 of**
13 **section 67.1754 or subdivision (2) of subsection 2 of section 67.1754;**

14 (2) Contract with public and private entities or individuals both within and without the
15 state and shall have the power to contract with the United States or any agency thereof in
16 furtherance of any of the purposes of the district. **Any contract for capital improvement or**

17 **maintenance activities in the area to be improved with tax revenues allocated under**
18 **subparagraph a. of paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1)**
19 **of subsection 2 of section 67.1754 shall require the concurrent approval of the metropolitan**
20 **district, the public entity owning or controlling the real property being improved or**
21 **maintained, and the public or not-for-profit entities directly providing supplemental**
22 **funding for such contract, and all such capital improvements or maintenance activities**
23 **shall be constructed and performed in accordance with a comprehensive capital**
24 **improvements program agreement approved by the metropolitan district before the vote**
25 **of the public relating to a sales tax authorized in subsection 2 of section 67.1712;**

26 (3) Own, hold, control, lease, purchase from willing sellers, contract and sell any and all
27 rights in land, buildings, improvements, and any and all other real, personal or mixed property,
28 provided that real property within a county may only be purchased by the metropolitan district
29 if a majority of the board members from the county in which such real property is located
30 consent to such acquisition;

31 (4) Receive property, both real and personal, or money which has been granted, donated,
32 devised or bequeathed to the district;

33 (5) Establish and collect reasonable charges for the use of the facilities of the district;
34 and

35 (6) Maintain an office and staff at such place or places in this state as it may designate
36 and conduct such business and operations as is necessary to fulfill the district's duties pursuant
37 to sections 67.1700 to 67.1769.

67.1754. 1. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected
2 and allocated as follows:

3 (1) Fifty percent of the sales taxes collected from each county shall be deposited in the
4 metropolitan park and recreational fund to be administered by the board of directors of the
5 district to pay costs associated with the establishment, administration, operation and maintenance
6 of public recreational facilities, parks, and public recreational grounds associated with the
7 district. Costs for office administration beginning in the second fiscal year of district operations
8 may be up to but shall not exceed fifteen percent of the amount deposited pursuant to this
9 subdivision;

10 (2) Fifty percent of the sales taxes collected from each county shall be returned to the
11 source county for park purposes, except that forty percent of such fifty percent amount shall be
12 reserved for distribution to municipalities within the county in the form of grant revenue-sharing
13 funds. Each county in the district shall establish its own process for awarding the grant proceeds
14 to its municipalities for park purposes provided the purposes of such grants are consistent with
15 the purpose of the district. In the case of a county of the first classification with a charter form

16 of government having a population of at least nine hundred thousand inhabitants, such grant
17 proceeds shall be awarded to municipalities by a municipal grant commission as described in
18 section 67.1757; in such county, notwithstanding other provisions to the contrary, the grant
19 proceeds may be used to fund any recreation program or park improvement serving municipal
20 residents and for such other purposes as set forth in section 67.1757.

21 **2. The sales tax authorized under subsection 2 of section 67.1712 shall be collected**
22 **and allocated as follows:**

23 **(1) Sixty percent of the sales taxes collected from all counties shall be deposited in**
24 **a separate metropolitan park and recreational fund to be administered by the board of**
25 **directors of the metropolitan district to pay costs associated with the administration,**
26 **operation, and maintenance of public recreational facilities, parks, and public recreational**
27 **grounds associated with the metropolitan district. Of this amount:**

28 **(a) For a period ending twenty years after the issuance of any bonds issued for the**
29 **purpose of improving and maintaining the Gateway Arch grounds, but no later than**
30 **twenty-three years after the effective date of the incremental sales tax as approved by voter**
31 **initiative under subsection 2 of section 67.1715:**

32 **a. Fifty percent shall be apportioned to accessibility, safety, improvement, and**
33 **maintenance of the Gateway Arch grounds; and**

34 **b. Fifty percent shall be apportioned to accessibility, safety, improvement, and**
35 **maintenance of park projects other than the Gateway Arch grounds;**

36 **(b) After the period described in paragraph (a) of this subdivision:**

37 **a. Twenty percent shall be apportioned to accessibility, safety, improvement, and**
38 **maintenance of the Gateway Arch grounds; and**

39 **b. Eighty percent shall be apportioned to accessibility, safety, improvement, and**
40 **maintenance of park projects other than the Gateway Arch grounds;**

41 **(c) Costs for office administration beginning in the second fiscal year of collection**
42 **and allocation may be up to but shall not exceed fifteen percent of the amount deposited**
43 **under this subdivision;**

44 **(2) Forty percent of the sales taxes collected from each county shall be returned to**
45 **the source county for park purposes, except that forty percent of the amount allocated to**
46 **each source county shall be reserved for distribution to municipalities within the county**
47 **in the form of grant-sharing funds. Each county in the metropolitan district shall establish**
48 **its own process for awarding the grant proceeds to its municipalities for park purposes,**
49 **provided the purposes of such grants are consistent with the purpose of the metropolitan**
50 **district. In the case of any county with a charter form of government and with more than**
51 **nine hundred fifty thousand inhabitants, such grant proceeds shall be awarded to**

52 municipalities by a municipal grant commission as described in section 67.1757, and in
53 such county, notwithstanding any other provision of law to the contrary, such grant
54 proceeds may be used to fund any recreation program or park improvement serving
55 municipal residents and for such other purposes as set forth in section 67.1757.

56 **3. At a general election occurring not less than six months before the expiration of**
57 **twenty years after issuance of any bonds issued for the purpose of improving and**
58 **maintaining the Gateway Arch grounds, but no later than twenty-three years after the**
59 **effective date of the incremental sales tax as approved by voter initiative under subsection**
60 **2 of section 67.1715, the governing body of any county within the metropolitan district**
61 **whose voters approved such incremental tax shall submit to its voters a proposal to**
62 **reauthorize such tax after the expiration of such period. The form of the question shall be**
63 **determined by the metropolitan district. Such reauthorization shall become effective only**
64 **after a majority of the voters of each such county who vote on such reauthorization**
65 **approve the reauthorization.**

144.805. 1. In addition to the exemptions granted pursuant to the provisions of section
2 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to
3 144.525, sections 144.600 to [144.748] **144.746**, and section 238.235, and the provisions of any
4 local sales tax law, as defined in section 32.085, and from the computation of the tax levied,
5 assessed or payable pursuant to sections 144.010 to 144.525, sections 144.600 to [144.748]
6 **144.746**, and section 238.235, and the provisions of any local sales tax law, as defined in section
7 32.085, all sales of aviation jet fuel in a given calendar year to common carriers engaged in the
8 interstate air transportation of passengers and cargo, and the storage, use and consumption of
9 such aviation jet fuel by such common carriers, if such common carrier has first paid to the state
10 of Missouri, in accordance with the provisions of this chapter, state sales and use taxes pursuant
11 to the foregoing provisions and applicable to the purchase, storage, use or consumption of such
12 aviation jet fuel in a maximum and aggregate amount of one million five hundred thousand
13 dollars of state sales and use taxes in such calendar year.

2. To qualify for the exemption prescribed in subsection 1 of this section, the common
15 carrier shall furnish to the seller a certificate in writing to the effect that an exemption pursuant
16 to this section is applicable to the aviation jet fuel so purchased, stored, used and consumed. The
17 director of revenue shall permit any such common carrier to enter into a direct-pay agreement
18 with the department of revenue, pursuant to which such common carrier may pay directly to the
19 department of revenue any applicable sales and use taxes on such aviation jet fuel up to the
20 maximum aggregate amount of one million five hundred thousand dollars in each calendar year.
21 The director of revenue shall adopt appropriate rules and regulations to implement the provisions
22 of this section, and to permit appropriate claims for refunds of any excess sales and use taxes

23 collected in calendar year 1993 or any subsequent year with respect to any such common carrier
24 and aviation jet fuel.

25 3. The provisions of this section shall apply to all purchases and deliveries of aviation
26 jet fuel from and after May 10, 1993.

27 4. All sales and use tax revenues upon aviation jet fuel received pursuant to this chapter,
28 less the amounts specifically designated pursuant to the constitution or pursuant to section
29 144.701 for other purposes, shall be deposited to the credit of the aviation trust fund established
30 pursuant to section 155.090; provided however, the amount of such state sales and use tax
31 revenues deposited to the credit of such aviation trust fund shall not exceed ten million dollars
32 in each calendar year.

33 5. The provisions of this section and section 144.807 shall expire on December 31,
34 [2013] **2023**.

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

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

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

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

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

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

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.

Section B. Because of the immediate need to provide public safety in the state, the repeal
2 and reenactment of sections 67.750, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, and 67.1754
3 of section A of this act is deemed necessary for the immediate preservation of the public health,

4 welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of
5 the constitution, and the repeal and reenactment of sections 67.750, 67.1706, 67.1712, 67.1715,
6 67.1721, 67.1742, and 67.1754 of section A of this act shall be in full force and effect upon its
7 passage and approval.

✓