

HB 2092 -- Sales Tax Distribution in Certain Counties

Sponsor: Kirkton

Currently, under Section 66.620, RSMo, cities in St. Louis County are divided into two groups, Group A and Group B, for the purpose of distributing the county sales tax imposed under Sections 66.600 to 66.630 and the special municipal sales tax imposed by cities in St. Louis County under Section 94.850.

Beginning January 1, 2014, this bill specifies that the county sales tax imposed under Sections 66.600 will be distributed in Group A cities based upon the location in which the sales were deemed consummated under state law and will be distributed in Group B cities and the unincorporated areas of the county based upon the percentage ratio that the population of the city, town, village, or part thereof in St. Louis County, and the unincorporated area within the county has to the total population of Group B.

Currently, under Section 67.547, all counties are authorized to impose an additional countywide sales tax at an incremental rate of one-eighth up to one-half of 1%. For St. Louis and New Madrid counties, there is a specific formula for the distribution of sales tax revenue between the county and the cities. The bill specifies new ballot language for St. Louis County that clarifies that the sales tax will be imposed only in unincorporated areas of the county. The authorized sales tax rate for St. Louis County is limited to up to one-fourth of 1%, for New Madrid County it is limited to an incremental rate of one-eighth up to one-half of 1%, and for all other counties there is not a rate limit.

Beginning January 1, 2014, the special municipal sales tax imposed by cities in St. Louis County under Section 94.850 must be distributed to each city levying the tax based on the location in which the sale is deemed consummated.

The bill also repeals Section 67.581 which authorizes an additional sales tax in St. Louis County.