

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 800,
2 Page 2, Section 1.100, Line 22, by inserting after all of said section and line the following:

3
4 "67.547. 1. In addition to the tax authorized by section 67.505, any county may, by a
5 majority vote of its governing body, impose an additional county sales tax on all sales which are
6 subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this
7 section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or
8 order imposing a sales tax under the provisions of this section shall be effective unless the
9 governing body of the county submits to the voters of the county, at a county or state general,
10 primary or special election, a proposal to authorize the governing body of the county to impose such
11 tax.

12 2. (1) The ballot of submission shall contain, but need not be limited to the following
13 language:

14 Shall the county of (county's name) impose a countywide sales tax of
15 (insert rate) percent?

16 ☐ YES ☐ NO

17 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
18 the question, place an "X" in the box opposite "NO".

19 (2) In any county of the first classification with more than one hundred fifty thousand but
20 fewer than two hundred thousand inhabitants, the ballot of submission shall contain, but need not be
21 limited to the following language:

22 Shall the county of (county's name) renew a countywide sales tax of
23 (insert rate) percent?

24 ☐ YES ☐ NO

25 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
26 the question, place an "X" in the box opposite "NO".

27
28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
29 the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
30 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
31 governing body of the county shall have no power to impose the sales tax as herein authorized
32 unless and until the governing body of the county submits another proposal to authorize the
33 governing body of the county to impose the sales tax under the provisions of this section and such
34 proposal is approved by a majority of the qualified voters voting thereon.

35 3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one
36 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 retail of all tangible personal property or taxable services at retail within any county adopting such
2 tax, if such property and services are subject to taxation by the state of Missouri under the
3 provisions of sections 144.010 to 144.525.

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

6 5. In any first class county having a charter form of government and having a population of
7 nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall be
8 distributed so that an amount equal to three-eighths of the proceeds of the tax shall be distributed to
9 the county and the remaining five-eighths shall be distributed to the cities, towns and villages and
10 the unincorporated area of the county on the ratio that the population of each bears to the total
11 population of the county. The population of each city, town or village and the unincorporated area
12 of the county and the total population of the county shall be determined on the basis of the most
13 recent federal decennial census.

14 6. In any county of the second classification with more than nineteen thousand seven
15 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales tax
16 authorized by this section shall be distributed so that an amount equal to three-fourths of the
17 proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be
18 distributed equally among the incorporated cities, towns, and villages of the county. Upon request
19 from any city, town, or village within the county, the county shall make available for inspection the
20 distribution report provided to the county by the department of revenue. Any expenses incurred by
21 the county in supplying such report to a city, town, or village shall be paid by such city, town, or
22 village.

23 7. In any first class county having a charter form of government and having a population of
24 nine hundred thousand or more, no tax shall be imposed pursuant to this section for the purpose of
25 funding in whole or in part the construction, operation or maintenance of a sports stadium, field
26 house, indoor or outdoor recreational facility, center, playing field, parking facility or anything
27 incidental or necessary to a complex suitable for any type of professional sport or recreation, either
28 upon, above or below the ground.

29 8. The director of revenue may authorize the state treasurer to make refunds from the
30 amounts in the trust fund and credited to any county for erroneous payments and overpayments
31 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
32 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety
33 days prior to the effective date of the repeal and the director of revenue may order retention in the
34 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
35 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
36 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
37 abolition of the tax in such county, the director of revenue shall remit the balance in the account to
38 the county and close the account of that county. The director of revenue shall notify each county of
39 each instance of any amount refunded or any check redeemed from receipts due the county."; and
40

41 Further amend said bill by amending the title, enacting clause, and intersectional references
42 accordingly.
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