

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 805**  
**101ST GENERAL ASSEMBLY**

1424H.02C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To repeal section 67.782, RSMo, and to enact in lieu thereof one new section relating to sales tax.

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

Section A. Section 67.782, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.782, to read as follows:

67.782. 1. Any county of the third ~~[class having a population of more than ten thousand and less than fifteen thousand]~~ **classification without a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification with more than one thousand three hundred fifty but fewer than one thousand five hundred inhabitants as the county seat** and any county of the ~~[second class having a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third-class county, both counties making up the same judicial circuit,]~~ **first classification with more than seventy thousand but fewer than eighty-three thousand inhabitants and with a city of the fourth classification with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants as the county seat** may ~~[jointly]~~ impose a sales tax ~~[throughout each of their respective counties]~~ for public recreational purposes including the financing, acquisition, construction, operation and maintenance of recreational projects and programs, but the sales taxes authorized by this section shall not become effective unless the governing body of ~~[each]~~ such county submits to the voters ~~[of their respective counties]~~ a proposal to authorize the ~~[counties to impose the]~~ sales tax.

2. The ballot of submission shall be in substantially the following form:

Shall the County of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ percent ~~[in conjunction with the county of \_\_\_\_\_]~~ for the purpose of funding the financing, acquisition,

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.

19 construction, operation and maintenance of recreational projects and programs,  
20 including the acquisition of land for such purposes?

21  YES  NO

22

23 If a ~~[separate]~~ majority of the votes cast on the proposal by the qualified voters voting thereon  
24 ~~[in each county]~~ are in favor of the proposal, then the tax shall be in effect ~~[in both counties]. If~~  
25 ~~a majority of the votes cast by the qualified voters voting thereon in either county are opposed~~  
26 ~~to the proposal, then the governing body of neither county shall have power to impose the sales~~  
27 ~~tax authorized by this section unless or until the governing body of the county that has not~~  
28 ~~approved the tax shall again have submitted another proposal to authorize the governing body~~  
29 ~~to impose the tax, and the proposal is approved by a majority of the qualified voters voting~~  
30 ~~thereon in that county].~~

31 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at  
32 retail of all tangible personal property or taxable service at retail within the county adopting such  
33 tax, if such property and services are subject to taxation by the state of Missouri under the  
34 provisions of sections 144.010 to 144.525.

35 4. All sales taxes collected by the director of revenue under this section on behalf of any  
36 county, less one percent for the cost of collection, which shall be deposited in the state's general  
37 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall  
38 be deposited with the state treasurer in a special trust fund, which is hereby created, to be known  
39 as the "County Recreation Sales Tax Trust Fund". The moneys in the county recreation sales tax  
40 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of  
41 the state. The director of revenue shall keep accurate records of the amount of money in the trust  
42 fund which was collected in each county imposing a sales tax under this section, and the records  
43 shall be open to the inspection of officers of each county and the general public. Not later than  
44 the tenth day of each month, the director of revenue shall distribute all moneys deposited in the  
45 trust fund during the preceding month by distributing to the county treasurer, or such other  
46 officer as may be designated by the county ordinance or order, of each county imposing the tax  
47 authorized by this section, the sum, as certified by the director of revenue, due the county.

48 5. The director of revenue may authorize the state treasurer to make refunds from the  
49 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
50 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
51 Each county shall notify the director of revenue at least ninety days prior to the effective date of  
52 the expiration of the sales tax authorized by this section and the director of revenue may order  
53 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
54 receipt of such notice to cover possible refunds or overpayment of such tax and to redeem

55 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
56 after the date of expiration of the tax authorized by this section in such county, the director of  
57 revenue shall remit the balance in the account to the county and close the account of that county.  
58 The director of revenue shall notify each county of each instance of any amount refunded or any  
59 check redeemed from receipts due the county.

60           6. The tax authorized by this section may be imposed, in accordance with this section,  
61 by a county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

62           7. Any county imposing a sales tax pursuant to the provisions of this section may  
63 contract with the authority of any other county or with any city or political subdivision for the  
64 financing, acquisition, operation, construction, maintenance, or utilization of any recreation  
65 facility or project or program funded in whole or in part from revenues derived from the tax  
66 levied pursuant to the provisions of this section.

67           8. The sales tax imposed pursuant to the provisions of this section shall expire  
68 twenty-five years from the effective date thereof unless an extension of the tax is submitted to  
69 and approved by the voters in each county in the manner provided in this section. Each  
70 extension of the sales tax shall be for a period of ten years.

71           9. The governing body of each of the counties imposing a sales tax under the provisions  
72 of this section may cooperate with the governing body of any county or other political  
73 subdivision of this state in carrying out the provisions of this section, and may establish and  
74 conduct jointly a system of public recreation. The respective governing bodies administering  
75 programs jointly may provide by agreement among themselves for all matters connected with  
76 the programs and determine what items of cost and expense shall be paid by each.

77           10. The provisions of this section shall not in any way repeal, affect or limit the powers  
78 granted to any county to establish, maintain and conduct parks and other recreational grounds  
79 for public recreation.

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

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