

HB 2214 -- PUBLIC SAFETY SALES TAX

SPONSOR: Hurlbert

This bill creates, modifies, and repeals numerous provisions of law relating to public safety sales taxes.

CITY SALES TAX FOR PUBLIC SAFETY (Section 94.905, RSMo)

Under this bill, the governing body of any city is authorized to impose, upon a four-sevenths majority approval by voters, a sales tax in the amount of up to .05% for the purpose of improving public safety for the city, including expenditures on equipment, city employee salaries and benefits, and facilities for police, fire, and emergency medical providers.

Any city with a public safety sales tax in effect prior to August 28, 2022, may:

- (1) Continue to impose the public safety sales tax previously authorized; or
- (2) Impose a new public safety sales tax as provided under this bill; however, such city shall not enact a new public safety sales tax under this bill without discontinuing any public safety sales tax authorized prior to August 28, 2022.

The provisions of this bill shall not be construed as an authorization upon any sales tax previously authorized.

SALES TAX FOR FIRE PROTECTION SERVICES (Section 321.900)

Under this bill, the governing body of any fire protection district, or the governing body of any municipality having a municipal fire department or contracting for fire protection services is authorized to impose, upon a four-sevenths majority approval by voters, a sales tax in the amount of up to .05% for the operation of the fire protection district, the municipal fire department, or the municipal contract for fire protection services.

All sales taxes collected by the Director of Revenue on behalf of any fire protection district or municipality, less 1% for cost of collection, shall be deposited in a special trust fund, which is hereby created, to be known as the "Fire Protection Sales Tax Trust Fund" and shall be distributed to fire protection districts or municipalities, as described in the bill.

Any fire protection district or municipality with a public safety sales tax in effect prior to August 28, 2022, may:

(1) Continue to impose the public safety sales tax previously authorized; or

(2) Impose a new public safety sales tax as provided under this bill; however, such fire protection district or municipality shall not enact a new public safety sales tax under this section without discontinuing any public safety sales tax authorized prior to August 28, 2022.

The provisions of this bill shall not be construed as an authorization upon any sales tax previously authorized.

REPEAL AND REFERENCES TO CURRENT SALES TAX LAWS (Sections 94.900, 94.902, 94.903, 144.518, 321.241, 321.242, 321.244, and 321.246)

This bill repeals Sections 94.900, 94.902, 94.903, 321.241, 321.242, and 321.246.

Additionally, this bill removes references to such sections in Sections 144.518 and 321.244.