

# *Missouri Revised Statutes*

## **Chapter 67**

### **Political Subdivisions, Miscellaneous Powers**

#### **Section 67.1775**

August 28, 2005

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#### **Authorizes local sales tax in all counties and St. Louis City to provide services for children--establishes fund.**

67.1775. 1. The governing body of a city not within a county, or any county of this state may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in the county or city, or city not within a county, for the purpose of providing services described in section 210.861, RSMo, including counseling, family support, and temporary residential services to persons nineteen years of age or less. The question shall be submitted to the qualified voters of the county or city, or city not within a county, at a county or city or state general, primary or special election upon the motion of the governing body of the county or city, or city not within a county or upon the petition of eight percent of the qualified voters of the county or city, or city not within a county, determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county or city, or city not within a county, shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall ..... County or City, solely for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families, be authorized to levy a sales tax of ..... (not to exceed one-quarter of a cent) in the city or county?

â ã YES â ã NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director receives notification of the local sales tax. If a question receives less than the required majority, then the governing authority of the city or county, or city not within a county, shall have no power to impose the sales tax unless and until the governing authority of the city or county, or city not within a county, has submitted another question to authorize the imposition of the sales tax authorized by this section and such question is approved by the required majority of the qualified voters voting thereon. However, in no event shall a question under this section be submitted to the voters sooner than twelve months from the date of the last question under this section.

2. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of

revenue.

3. All sales taxes collected by the director of revenue under this section on behalf of any city or county, or city not within a county, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special fund, which is hereby created, to be known as the "Community Children's Services Fund". The moneys in the city or county, or city not within a county, community children's services fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the fund which was collected in each city or county, or city not within a county, imposing a sales tax under this section, and the records shall be open to the inspection of officers of each city or county, or city not within a county, and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the fund during the preceding month by distributing to the city or county treasurer, or the treasurer of a city not within a county, or such other officer as may be designated by a city or county ordinance or order, or ordinance or order of a city not within a county, of each city or county, or city not within a county, imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the city or county.

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the fund and credited to any city or county, or city not within a county, for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each city or county, or city not within a county, shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city not within a county or such city or county, the director of revenue shall remit the balance in the account to the city or county, or city not within a county, and close the account of that city or county, or city not within a county. The director of revenue shall notify each city or county, or city not within a county, of each instance of any amount refunded or any check redeemed from receipts due the city or county.

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

6. All revenues generated by the tax prescribed in this section shall be deposited in the county treasury or, in a city not within a county, to the board established by law to administer such fund to the credit of a special community children's services fund to accomplish the purposes set out herein and in section 210.861, RSMo, and shall be used for no other purpose. Such fund shall be administered by a board of directors, established under section 210.861, RSMo.

(L. 2000 H.B. 1238 § 3, A.L. 2001 S.B. 323 & 230, A.L. 2003 H.B. 267, A.L. 2005 H.B. 58 merged with H.B. 186 merged with S.B. 210 merged with S.B. 238)

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