

# Appendix R: Missouri Revised Statutes–Taxation

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# *Missouri Revised Statutes*

## **Chapter 94**

### **Taxation in Other Cities**

#### **Section 94.700**

August 28, 2005

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#### **Definitions.**

94.700. The following words, as used in sections 94.700 to 94.755, shall have the following meaning unless a different meaning clearly appears from the context:

- (1) "City" shall mean any incorporated city, town, or village in the state of Missouri with a population of one hundred or more, but the term "city" does not include any city not within a county or any city of over four hundred thousand inhabitants wholly or partially within a first class county;
- (2) "City transit authority" shall mean a commission or board created by city charter provision or by ordinance of a city, and which operates a public mass transportation system;
- (3) "City utilities board" shall mean a board or commission created by city charter provision or by ordinance of a city, which controls and operates city-owned utilities including a public mass transportation system;
- (4) "Director of revenue" shall mean the director of revenue of the state of Missouri;
- (5) "Interstate transportation authority" shall mean any political subdivision created by compact between this state and another state, which is a body corporate and politic and a political subdivision of both contracting states, and which operates a public mass transportation system;
- (6) "Interstate transportation district" shall mean that geographical area set forth and defined in the particular compact between this state and another state;
- (7) "Person" shall mean an individual, corporation, partnership, or other entity;
- (8) "Public mass transportation system" shall mean a transportation system or systems owned and operated by an interstate transportation authority, a municipality, a city transit authority, or a city utilities board, employing motor buses, rails or any other means of conveyance, by whatsoever type or power, operated for public use in the conveyance of persons, mainly providing local transportation service within an interstate transportation district or municipality;
- (9) "Transportation purposes" shall mean financial support of a "public mass transportation system"; the construction, reconstruction, repair and maintenance of streets, roads and bridges within a municipality; the construction, reconstruction, repair and maintenance of airports owned and operated by municipalities; the acquisition of lands and rights-of-way for streets, roads, bridges and airports;

and planning and feasibility studies for streets, roads, bridges, and airports. "Bridges" shall include bridges connecting a municipality with another municipality either within or without the state, with an unincorporated area of the state, or with another state or an unincorporated area thereof.

(L. 1983 1st Ex. Sess. H.B. 9 § 1, A.L. 1987 H.B. 210, A.L. 2005 H.B. 58 merged with H.B. 186)

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# Missouri Revised Statutes

## Chapter 94 Taxation in Other Cities Section 94.705

August 28, 2005

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### **Tax, how imposed--ballot form--rate of tax--boundary changes, procedure--retirement of bonds necessary to terminate tax, when.**

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for transportation purposes which shall be retired by the revenues received from the sales tax authorized by this section. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions of this section shall become effective unless the council or other governing body submits to the voters of the city, at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city to impose such a sales tax and, if such tax is to be used to retire bonds authorized pursuant to this section, to authorize such bonds and their retirement by such tax; except that no vote shall be required in any city that imposed and collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the submission shall contain, but is not limited to, the following language:

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section, the following language:

Shall the city of ..... (city's name) impose a sales tax of ..... (insert amount) for transportation purposes?

â ã Yes â ã No

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No";

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the tax authorized by this section, the following language:

Shall the city of ..... (city's name) issue bonds in the amount of ..... (insert amount) for transportation purposes and impose a sales tax of ..... (insert amount) to repay such bonds?

â ã YES â ã NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required by the Missouri Constitution, article VI, section 26, cast on the proposal, provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast on the proposal, as provided in subdivision (1) of this subsection, by the qualified voters voting thereon\* are opposed to the proposal, then the council or other governing body of the city shall have no power to impose the tax authorized in subdivision (1) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to impose the tax and such proposal is approved by a majority of the qualified voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting thereon\* are opposed to the proposal, as provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the council or other governing body of the city shall have no power to issue any bonds or to impose the tax authorized in subdivision (2) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to issue such bonds or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the qualified voters voting thereon.

2. No incorporated municipality located wholly or partially within any first class county operating under a charter form of government and having a population of over nine hundred thousand inhabitants shall impose such a sales tax for that part of the city, town or village that is located within such first class county, in the event such a first class county imposes a sales tax under the provisions of sections 94.600 to 94.655.

3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo.

4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

5. No tax imposed pursuant to this section for the purpose of retiring bonds issued pursuant to this section may be terminated until all of such bonds have been retired.

(L. 1983 1st Ex. Sess. H.B. 9 § 2, A.L. 1991 H.B. 29 merged with S.B. 34, A.L. 1996 H.B. 991)

\*Word "thereon" does not appear in original rolls.

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.720**

August 28, 2005

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### **Applicable provisions.**

94.720. Except as modified in sections 94.700 to 94.755, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under sections 94.700 to 94.755.

(L. 1983 1st Ex. Sess. H.B. 9 § 5, A.L. 1991 H.B. 29)

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.725**

August 28, 2005

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### **Deposit of collection--city transportation sales tax trust fund.**

94.725. All sales taxes collected by the director of revenue under the provisions of sections 94.700 to 94.755, 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 trust fund, which is hereby created, to be known as the "City Transportation Sales Tax Trust Fund". The moneys in this fund are not 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 trust fund which was collected in each city wherein a sales tax is imposed pursuant to the provisions of sections 94.700 to 94.755. The records shall be open to the inspection of the officers of the city and the public.

(L. 1983 1st Ex. Sess. H.B. 9 § 6, A.L. 1991 H.B. 29)

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.730**

August 28, 2005

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### **Funds, how distributed--adjustments, how made--tax abolished, notice procedure--two percent retention, when.**

94.730. 1. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city treasurer or such other officer as may be designated by the city ordinance imposing the tax authorized by sections 94.700 to 94.755, the sum due the city as certified by the director of revenue.

2. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust 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 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

(L. 1983 1st Ex. Sess. H.B. 9 § 7, A.L. 1991 H.B. 29)

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.750**

August 28, 2005

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### **No bar to use of other city revenues for public mass transportation.**

94.750. Nothing contained in sections 94.700 to 94.755 shall be construed to prevent a city from appropriating and paying moneys from any of its other revenues to an interstate transportation authority, a city transit authority or a city utilities board for any of the purposes enumerated in sections 94.700 to 94.750, and all cities are empowered to appropriate and pay or expend moneys from any of its revenues for the public mass transportation purposes enumerated in sections 94.700 to 94.755.

(L. 1983 1st Ex. Sess. H.B. 9 § 11)

Effective 1-5-84

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# Missouri Revised Statutes

## Chapter 94 Taxation in Other Cities Section 94.660

August 28, 2005

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### **Transportation sales tax, ballot--effective, when--approval required in city and county--collection, fund created--use of funds--abolition of tax, procedure--reduction of rate.**

94.660. 1. The governing body of any city not within a county and any county of the first classification having a charter form of government with a population of over nine hundred thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one percent for submission to the voters of that city or county at an authorized election date selected by the governing body.

2. Any sales tax approved under this section shall be imposed on the receipts from the sale at retail of all tangible personal property or taxable services within the city or county adopting the tax, if such property and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525, RSMo.

3. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county/city of . . . . . (county's or city's name) impose a county/city-wide sales tax of . . . . . percent for the purpose of providing a source of funds for public transportation purposes?

â ã YES â ã NO

Except as provided in subsection 4 of this section, if a majority of the votes cast in that county or city not within a county on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall go into effect on the first day of the next calendar quarter beginning after its adoption and notice to the director of revenue, but no sooner than thirty days after such adoption and notice. If a majority of the votes cast in that county or city not within a county by the qualified voters voting are opposed to the proposal, then the additional sales tax shall not be imposed in that county or city not within a county unless and until the governing body of that county or city not within a county shall have submitted another proposal to authorize the local option transportation sales tax authorized in this section, and such proposal is approved by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal.

4. No tax shall go into effect under this section in any city not within a county or any county of the first classification having a charter form of government with a population over nine hundred thousand inhabitants unless and until both such city and such county approve the tax.

5. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Public Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087, RSMo. The moneys in the trust 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 trust fund which was collected in each city or county approving a sales tax under this section, and the records shall be open to inspection by officers of the city or county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax, and such funds shall be deposited with the treasurer of each such city or county and all expenditures of funds arising from the county public transit sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or city not within a county.

6. The revenues derived from any transportation sales tax under this section shall be used only for the planning, development, acquisition, construction, maintenance and operation of public transit facilities and systems other than highways.

7. The director of revenue may authorize the state treasurer to make refunds from the amount in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities or counties. If any city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust 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 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

(L. 1994 S.B. 432 § 2, A.L. 1995 H.B. 153, A.L. 2005 H.B. 186)

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.745**

August 28, 2005

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### **City transportation trust fund created--special trust fund created to retire bonds--limitation on use of funds--audit required.**

94.745. 1. All moneys received by a city imposing a sales tax under the provisions of sections 94.700 to 94.755 shall be deposited by the city treasurer, or other city officer authorized by ordinance, in a special fund to be known as the "City Transportation Trust Fund". All moneys in such transportation trust fund shall be appropriated and disbursed only for transportation purposes as enumerated in sections 94.700 to 94.755. The provisions of this subsection shall apply only to taxes authorized by sections 94.700 to 94.755 which have not been imposed to retire bonds issued pursuant to sections 94.700 to 94.755.

2. All moneys received by a city which issues bonds pursuant to the provisions of section 94.705 and imposes the tax authorized by such section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation and maintenance of the capital improvements made with the proceeds of the bonds. Once all of such bonds have been retired, all funds remaining in the special trust fund required by this subsection shall be used solely for transportation purposes. Any funds in the special trust fund required by this subsection which are not needed to meet current obligations under the bonds issued pursuant to section 94.705 may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by section 94.705 which have been imposed to retire bonds issued pursuant to such section.

3. Any portion or all of the funds on deposit in a transportation trust fund may be appropriated and paid by a city directly to an interstate transportation authority, a city transit authority or a city utilities board for its general purposes in providing a public mass transportation system within an interstate transportation district or a municipality; provided that, before such funds may be appropriated and paid to any such interstate transportation authority, city transit authority or city utilities board with a service area population in excess of two million persons, such authority or board shall develop, for mutual agreement, a program of transit service to be provided to the city. Such program shall define the service to be provided, the fare structure to be in effect, the estimated cost of the total transit service program of the authority or board, and the estimated cost of the city's portion of the program. Such agreement shall be renewed prior to the beginning of each fiscal year and, when such agreement is reached, the city shall appropriate to the authority or board funds as are designated in the agreement for the period of the agreement. A city may designate by contract with an interstate transportation authority, a city transit authority or a city utilities board that a designated portion of such funds shall

be used by the interstate transportation authority, the city transit authority or the city utilities board to provide specific service or frequency of service to underwrite a certain fare structure, or for any other purposes consistent with providing a sound public mass transportation system.

4. Any provisions of sections 94.700 to 94.755 to the contrary notwithstanding, at least seven percent of the proceeds of any sales tax imposed under sections 94.700 to 94.755 that are appropriated and paid by a city to an interstate transportation authority, a city transit authority or a city utilities board shall be expended only for the purchase of new public mass transportation equipment, for the construction of public mass transportation facilities, or for any other capital expenditures or improvements to the property of the interstate transportation authority, city transit authority or city utilities board used in providing public mass transportation service, or to pay the interest or principal payments, or to satisfy sinking fund requirements on any negotiable notes or bonds or other instruments in writing issued for any of the above purposes.

5. Any provisions of sections 94.700 to 94.755 to the contrary notwithstanding, at least seven percent of the proceeds of any sales tax imposed under sections 94.700 to 94.755 that are appropriated and expended by a city for its general purposes in providing a public mass transportation system directly owned and operated by it shall be expended only for the purpose of new public mass transportation equipment, for the construction of public mass transportation facilities, or for any other capital expenditures or improvements to its properties used in providing public mass transportation service, or to pay the interest or principal payments, or to satisfy the sinking fund requirements on any negotiable notes or bonds or other instruments in writing issued for any of the above purposes.

6. No funds may be appropriated and paid to any such transportation authority, transit authority or utilities board, unless and until such authority or board shall file or shall have filed with the city paying such funds, and the secretary of state of the state of Missouri, annually and within six months after the close of such authority or board's fiscal year, an independently audited report and accounting as to such authority or board's management and administration of any and all funds received and expended by such authority or board.

7. Transportation authorities operating a public mass transportation system under sections 94.700 to 94.755 shall provide for interior and exterior advertising on each vehicle for mass transportation purposes.

(L. 1983 1st Ex. Sess. H.B. 9 § 10, A.L. 1996 H.B. 991)

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# Missouri Revised Statutes

## Chapter 67 Political Subdivisions, Miscellaneous Powers Section 67.547

August 28, 2005

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### **Sales tax imposed in counties, rate of tax--election procedure --St. Louis County, distribution of revenue, limitation on use --all-county trust fund for overpayment refunds and bad check redemption--abolishing tax, procedure.**

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

2. The ballot of submission shall contain, but need not be limited to the following language:

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

â ã Yes â ã No

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

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

3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo.

4. 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.

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

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

7. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust 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 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

(L. 1987 H.B. 210, A.L. 1991 H.B. 29 merged with S.B. 34, A.L. 2000 S.B. 894)

(2002) Senate Bill 894 provision declared unconstitutional as a violation of the clear title requirement of Art. III, Section 23. Home Builders of Greater St. Louis v. State, 75 S.W.3d 267 (Mo.banc).

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# Missouri Revised Statutes

## Chapter 67 Political Subdivisions, Miscellaneous Powers Section 67.590

August 28, 2005

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### **Sales tax imposition by certain second class counties--rate of tax --election procedure--revenue for construction of law enforcement facilities and communication centers--effective when--terminates when (Buchanan County).**

67.590. 1. The governing body of any second class county which has a population of at least eighty-seven thousand five hundred inhabitants but not more than one hundred thousand inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of one percent sales tax on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, provided, however, that no ordinance imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of ..... (county's name) impose a countywide sales tax of ..... (insert amount) for a period not to exceed ..... (insert number) years for the purpose of constructing facilities to be used as a sheriff's office, jail, and juvenile facility, and for the purpose of constructing a police department-fire department communications center and such other law enforcement facilities as agreed upon by the county of ..... (county's name) and the city of ..... (city's name), to be leased to such city by such county?

Yes No

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized by sections 67.590 to 67.594, and such proposal is approved by a majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to sections 67.590 to 67.594 be submitted to the voters sooner than twelve months from the

date of the last proposal pursuant to sections 67.590 to 67.594.

3. All revenue received by a county from the tax authorized under the provisions of sections 67.590 to 67.594 shall be deposited in a special trust fund and shall be used solely for the construction of a jail, a juvenile facility, and a sheriff's office within such county, and for the construction of a police department-fire department communications center and such other law enforcement facilities as agreed upon by the county and the city, for so long as the tax shall remain in effect. Once the tax authorized by sections 67.590 to 67.594 is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for the maintenance of the facilities and buildings constructed with revenues raised by the tax authorized by sections 67.590 to 67.594. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The tax authorized by sections 67.590 to 67.594 shall terminate five years from the date on which such tax was initially imposed by the county, unless sooner abolished by the governing body of the county.

5. Except as modified in sections 67.590 to 67.594, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.

(L. 1983 H.B. 852 § 1, A.L. 1991 H.B. 29)

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# Missouri Revised Statutes

## Chapter 67 Political Subdivisions, Miscellaneous Powers Section 67.619

August 28, 2005

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### **Tax on hotels, motels, sleeping rooms--rate--submitted to voters, when --procedure--ballot form--effective when--adoption to exempt from certain other taxes.**

67.619. 1. The commission, by a vote of three members appointed by the chief executive officer of the county and three members appointed by the chief executive officer of the city, may submit to the voters of such city and such county a tax not to exceed three and three-fourths percent on the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and motels situated within the city and county involved, and doing business within such city and county. Upon the written request of the regional convention and visitors commission to the respective election officials of such city and county, such election officials shall submit a proposition to the voters of such city and county at the next general or primary election for the election of state officers. Such election officials shall give legal notice as provided in chapter 115, RSMo.

2. Such proposition shall be submitted to the voters in substantially the following form at such election:

Shall a sales tax of . . . . percent on the amount of sales or charges for all rooms paid by the transient guests of hotels and motels be levied in the regional cultural and performing arts district of the city of . . . . and the county of . . . . to provide funds for the promotion of regional convention and tourism and cultural and performing arts development?

YES NO

3. In the event that a majority of the voters voting on such proposition in such city and a separate majority of the voters voting on such proposition in such county at such election approve such proposition, then such sales tax shall be in full force and effect as of the first day of the calendar quarter following the calendar quarter in which the election was held.

4. The results of an election held under this section shall be certified by the election officials of the city and county, respectively, to the commission not more than thirty days after the day on which such election was held. The cost of such election shall be borne by the city and county, respectively, as provided by law.

5. In the event a tax is lawfully imposed by a regional convention and visitor commission under sections 67.601 to 67.626:

(1) No gross receipts tax on hotels or motels shall be levied or collected by the city involved so long as the tax imposed under sections 67.601 to 67.626 remains in effect;

(2) No convention and tourism tax, the proceeds of which are to be paid into a convention and tourism fund pursuant to section 66.390, RSMo, shall be levied or collected by the county involved so long as the tax imposed under sections 67.601 to 67.626 remains in effect.

6. If a tax is imposed by a regional convention and visitor commission under sections 67.601 to 67.626, the commission shall have the authority to collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

(L. 1984 S.B. 709 § 7, A.L. 1985 S.B. 411, A.L. 1988 S.B. 424)

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# Missouri Revised Statutes

## Chapter 67

### Political Subdivisions, Miscellaneous Powers

#### Section 67.700

August 28, 2005

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#### **Sales tax for capital improvements may be imposed in certain counties, procedure--use of revenue--tax effective when--brackets to be established--rate of tax--sales tax revenue collected, defined.**

67.700. 1. Any county, as defined in section 67.724, may, by ordinance or order, impose a sales tax on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for any capital improvement purpose designated by the county in its ballot of submission to its voters; provided, however, that no ordinance or order enacted pursuant to the authority granted by sections 67.700 to 67.727 shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under the provisions of sections 67.700 to 67.727. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of ..... (county's name) impose a countywide sales tax at the rate of ..... (insert amount) for a period of ..... (insert number) years from the date on which such tax is first imposed for the purpose of ..... (insert capital improvement purpose)?

â ã YES â ã NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax authorized by sections 67.700 to 67.727 unless and until the governing body of the county shall again have submitted another proposal to authorize it to impose the sales tax under the provisions of sections 67.700 to 67.727 and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a county from the tax authorized by sections 67.700 to 67.727 which has been designated for a certain capital improvement purpose shall be deposited in a special trust fund

and shall be used solely for such designated purpose. Upon the expiration of the period of years approved by the voters under subsection 2 of this section or if the tax authorized by sections 67.700 to 67.727 is repealed under section 67.721, all funds remaining in the special trust fund shall continue to be used solely for such designated capital improvement purpose including the payment of principal and interest on any bonds issued to pay for such capital improvement. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The sales tax may be imposed at a rate of one-eighth of one percent, one-fifth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo.

5. In addition to the rates provided in subsection 4 of this section, any county of the first class without a charter form of government which adjoins a county of the first class containing part of a city containing more than three hundred fifty thousand inhabitants and which also adjoins a county of the third class having a township form of government shall also be authorized to (1) levy such sales tax at a rate of one-eighth of one percent; or (2) levy such sales tax at a rate of one-fourth of one percent in conjunction with a reduction in its property tax levy or levies for general revenues or for funding the maintenance of roads and bridges, or both, for each year in which the sales tax is imposed. Such reduction shall be in an amount sufficient to decrease the property taxes it will collect by not less than fifty percent of the sales tax revenue collected in the tax year for which the property taxes are being levied. If in the immediately preceding year a county actually collected less sales tax revenue than was projected for purposes of reducing its property tax levy or levies, the county shall adjust its property tax levy or levies for the current year to reflect such decrease. Any such county seeking voter approval of the sales tax alternative authorized in this subsection shall include in the ballot of submission authorized in subsection 2 of this section language clearly stating the appropriate percentage of the sales tax revenue shall be used for property tax reduction as provided herein. For purposes of this subsection, the term "sales tax revenue collected" shall have the meaning provided in section 67.500.

(L. 1983 H.B. 269 & 514 § 1, A.L. 1985 H.B. 542, A.L. 1991 H.B. 29, S.B. 415, A.L. 1993 S.B. 157 & 29, A.L. 2000 S.B. 894, A.L. 2003 S.B. 522)

(2000) Suggested ballot language does not mandate a specific time limit, thus sales tax approved pursuant to this section without a time limit is valid. *Hovis v. Daves*, 14 S.W.3d 593 (Mo.banc).

(2002) Senate Bill 894 provision declared unconstitutional as a violation of the clear title requirement of Art. III, Section 23. *Home Builders of Greater St. Louis v. State*, 75 S.W.3d 267 (Mo.banc).

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# *Missouri Revised Statutes*

## **Chapter 67** **Political Subdivisions, Miscellaneous Powers** **Section 67.727**

August 28, 2005

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### **Tax may be imposed in addition to other sales taxes--counties may contract with certain political subdivisions to handle projects.**

67.727. 1. The tax authorized by sections 67.700 to 67.727 may be imposed, in accordance with sections 67.700 to 67.727, by a county in addition to or in lieu of the tax authorized by sections 67.500 to 67.545.

2. Any county imposing a sales tax pursuant to the provisions of sections 67.700 to 67.727 may contract with any other county or with any city for the construction, maintenance, or utilization of any facility or project funded in whole or in part from revenues derived from the tax levied pursuant to the provisions of sections 67.700 to 67.727.

(L. 1983 H.B. 269 & 514 § 10)

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.650**

August 28, 2005

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### **No bar to use of other city revenues for public mass transportation purposes.**

\*94.650. Nothing contained herein shall be construed to prevent a city from appropriating and paying moneys from any of its other revenues to an interstate transportation authority, a city transit authority or a city utilities board for any of the purposes enumerated herein, and all cities are empowered to appropriate and pay or expend moneys from any of its revenues for the public mass transportation purposes enumerated herein.

(L. 1973 H.B. 65 § 11)

Effective 6-13-73

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.645**

August 28, 2005

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### **Transportation trust fund created, limitation on use of funds, audit required--sheltered workshop, transportation, percentage authorized for St. Louis City and County.**

94.645. 1. All moneys received by a city imposing a sales tax pursuant to the provisions of sections 94.600 to 94.655 shall be deposited by the city treasurer, or other city officer authorized by ordinance, in a special fund to be known as the "Transportation Trust Fund". All moneys in such transportation trust fund shall be appropriated and disbursed only for transportation purposes as enumerated herein.

2. Any portion or all of the funds on deposit in a transportation trust fund may be appropriated and paid by a city directly to an interstate transportation authority, a city transit authority or a city utilities board for its general purposes in providing a public mass transportation system within an interstate transportation district or a municipality; provided that, before such funds may be appropriated and paid to any such interstate transportation authority, city transit authority or city utilities board with a service area population in excess of two million persons, such authority or board shall develop, for mutual agreement, a program of transit service to be provided to the city. Such program shall define the service to be provided, the fare structure to be in effect, the estimated cost of the total transit service program of the authority or board, and the estimated cost of the city's portion of the program. Such agreement shall be renewed prior to the beginning of each fiscal year and, when such agreement is reached, the city shall appropriate to the authority or board funds as are designated in the agreement for the period of the agreement. A city may designate by contract with an interstate transportation authority, a city transit authority or a city utilities board that a designated portion of such funds shall be used by the interstate transportation authority, the city transit authority or the city utilities board to provide specific service or frequency of service to underwrite a certain fare structure, or for any other purposes consistent with providing a sound public mass transportation system.

3. Any provisions of sections 94.600 to 94.655 to the contrary notwithstanding, not less than two percent of the proceeds of any sales tax imposed by any city not within a county and any county of the first class having a charter form of government and having a population of at least nine hundred thousand inhabitants pursuant to sections 94.600 to 94.655 that are appropriated and paid by a city or county to an interstate transportation authority shall be expended to sheltered workshop or residence facility, boards of directors established pursuant to section 205.970, RSMo, to pay costs of transportation, above the level of expenditures for such costs during the fiscal year of the board immediately preceding January 1, 1984, to and from sheltered or presheltered employment of developmentally disabled clients of the regional center for the developmentally disabled serving the area where the tax is imposed, and shall be expended only for the purpose of transporting persons who

are developmentally disabled and require nonpublic transportation and who are residents of the city not within a county, or of the adjacent county of the first class having a charter form of government and having a population of at least nine hundred thousand inhabitants. As used in this subsection, "developmentally disabled clients" means persons served by the regional center who have a developmental disability as defined in section 630.005, RSMo.

4. No funds may be appropriated and paid to any such transportation authority, transit authority or utilities board, unless and until such authority or board shall file or shall have filed with the city, paying said funds, and the secretary of state of the state of Missouri, annually and within six months after the close of such authority or board's fiscal year, an independently audited report and accounting as to such authority or board's management and administration of any and all funds received and expended by such authority or board.

5. Transportation authorities operating a public mass transportation system pursuant to sections 94.600 to 94.655 shall provide for interior and exterior advertising on each vehicle for mass transportation purposes.

(L. 1973 H.B. 65 § 10, A.L. 1975 1st Ex. Sess. S.B. 1, A.L. 1979 H.B. 320, A.L. 1980 S.B. 731, A.L. 1983 1st Ex. Sess. S.B. 3, A.L. 1991 S.B. 34, A.L. 1992 H.B. 1814, A.L. 1997 H.B. 229)

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# *Missouri Revised Statutes*

## **Chapter 94 Taxation in Other Cities Section 94.655**

August 28, 2005

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### **Procedure for cities to adopt transportation sales tax.**

94.655. In those cities in which the transportation sales tax has been submitted to and approved by the voters or by a majority vote of the governing body of any such city without submission of the issue to the voters, the transportation sales tax shall remain in effect until repealed by local ordinance in those cities.

(L. 1977 H.B. 489, A.L. 1979 H.B. 320, A.L. 1981 S.B. 163, A.L. 1983 1st Ex. Sess. S.B. 3, A.L. 1985 H.B. 405, A.L. 1987 S.B. 253, A.L. 1989 H.B. 121, A.L. 1991 H.B. 29 merged with H.B. 139 & 41, A.L. 1993 S.B. 114, A.L. 1995 H.B. 153, A.L. 1997 H.B. 229, A.L. 1999 H.B. 261 §§ 94.655, B, A.L. 2000 S.B. 881)

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