

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 914**  
**99TH GENERAL ASSEMBLY**

1892H.02C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal section 82.850, RSMo, and to enact in lieu thereof one new section relating to sales tax on food.

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

Section A. Section 82.850, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 82.850, to read as follows:

82.850. 1. As used in this section, the following terms mean:

- (1) "Food", all products commonly used for meals or drinks, including alcoholic beverages;
- (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells meals or drinks to the public;
- (3) "Gross receipts", the gross receipts from sales of meals or drinks prepared on the premises and delivered to the purchaser (excluding sales tax);
- (4) "Museum", any museum dedicated to the preservation of the history of the westward expansion movement of the United States by covered wagon, train, water, or similar means of transportation, and which is or was owned by this state on the effective date of the tax authorized in this section, and which is operated by the city or any other person;
- (5) "Person", any individual, corporation, partnership, or other entity;
- (6) "Tourism-related activities", those activities commonly associated with the development, promotion, and operation of tourism and related facilities for the city, including historic preservation.
2. The city council of:

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.

17           (1) Any home rule city with more than one hundred ~~[thirteen]~~ **sixteen** thousand ~~[two~~  
18 ~~hundred]~~ but ~~[less]~~ **fewer** than one hundred ~~[thirteen]~~ **fifty-five** thousand ~~[three-hundred]~~  
19 inhabitants ~~[and]~~ ; **or**

20           (2) Any home rule city with more than forty-five thousand five hundred but fewer than  
21 forty-five thousand nine hundred inhabitants and partially located in any county of the first  
22 classification with more than one hundred four thousand six hundred but fewer than one hundred  
23 four thousand seven hundred inhabitants

24  
25 may impose a tax on the gross receipts derived from the amount of sales or charges for all meals  
26 and drinks furnished by every person operating a food establishment situated in the city or a  
27 portion thereof. The tax authorized in this section may be imposed in increments of one-eighth  
28 of one percent, up to a maximum of two percent of such gross receipts. One-half of any such tax  
29 imposed under this section shall be used solely for the development, promotion, and operation  
30 of a museum. Such tax shall be in addition to all other sales taxes imposed on such food  
31 establishments, and shall be stated separately from all other charges and taxes. Such tax shall  
32 not become effective unless the city council, by order or ordinance, submits to the voters of the  
33 city a proposal to authorize the city council to impose a tax under this section on any day  
34 available for such city to hold municipal elections or at a special election called for the purpose.

35           3. The ballot of submission for the tax authorized in this section shall be in substantially  
36 the following form:

37           Shall ..... (insert the name of the city) impose a tax on the gross receipts derived  
38 from the sales of meals or drinks at any food establishment situated in ..... (name of city)  
39 at a rate of ..... (insert rate of percent) percent for the sole purpose of providing funds for  
40 the development, promotion, and operation of museum and tourism-related activities and  
41 facilities, with ..... (insert rate of percent) percent of such tax dedicated to museum purposes?

42           ☐ YES                      ☐ NO

43  
44 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
45 of the question, then the tax shall become effective on the first day of the second calendar quarter  
46 immediately following notification to the department of revenue. If a majority of the votes cast  
47 on the question by the qualified voters voting thereon are opposed to the question, then the tax  
48 shall not become effective unless and until the question is resubmitted under this section to the  
49 qualified voters and such question is approved by a majority of the qualified voters voting on the  
50 question.

51           4. The tax imposed under this section shall be known as the "Museum and  
52 Tourism-Related Activities Tax". Each city imposing a tax under this section shall establish

53 separate trust funds to be known as the "Museum Trust Fund" and the "Tourism-Related Trust  
54 Fund". The city treasurer shall deposit the revenue derived from the tax imposed under this  
55 section for museum purposes in the museum trust fund, and shall deposit the revenue derived  
56 for tourism-related purposes in the tourism-related trust fund. The proceeds of such tax shall be  
57 appropriated by the city council exclusively for the development, promotion, and operation of  
58 museum and tourism-related activities and facilities in the city.

59         5. All applicable provisions in chapter 144, relating to state sales tax, and in section  
60 32.057, relating to confidentiality, shall apply to the collection of any tax imposed under this  
61 section.

62         6. All exemptions for government agencies, organizations, individuals, and on the sale  
63 of certain tangible personal property and taxable services granted under sections 144.010 to  
64 144.525 shall be applicable to the imposition and collection of any tax imposed under this  
65 section.

66         7. The same sales tax permits, exemption certificates, and retail certificates required for  
67 the administration and collection of state sales tax in chapter 144 shall be deemed adequate for  
68 the administration and collection of any tax imposed under this section, and no additional permit,  
69 exemption certificate, or retail certificate shall be required, provided that the director of the  
70 department of revenue may prescribe a form of exemption certificate for an exemption from any  
71 tax imposed under this section.

72         8. Any individual, firm, or corporation subject to any tax imposed under this section  
73 shall collect the tax from the patrons of the food establishment, and each such patron of the food  
74 establishment shall pay the amount of the tax due to the individual, firm, or corporation required  
75 to collect the tax. The city shall permit the individual required to remit the tax to deduct and  
76 retain an amount equal to two percent of the taxes collected. The city council may either require  
77 the license collector of the city to collect the tax, or may enter into an agreement with the director  
78 of the department of revenue to have the director collect the tax on behalf of the city. In the  
79 event such an agreement is entered into, the director shall perform all functions incident to the  
80 collection, enforcement, and operation of such tax, and shall collect the tax on behalf of the city  
81 and shall transfer the funds collected to the city license collector, except for an amount not less  
82 than one percent nor more than three percent, which shall be retained by the director for the costs  
83 of collecting the tax. If the director is to collect such tax, the tax shall be collected and reported  
84 upon such forms and under such administrative rules and regulations as the director may  
85 prescribe. All refunds and penalties as provided in sections 144.010 to 144.525 are hereby made  
86 applicable to violations of this section.

87         9. It is unlawful for any person to advertise or hold out or state to the public or to any  
88 food establishment patron, directly or indirectly, that the tax or any part thereof imposed by this

89 section, and required to be collected by that person, will be absorbed by that person, or anyone  
90 on behalf of that person, or that it will not be separately stated and added to the price of the food  
91 establishment bill, or if added, that it or any part thereof will be refunded.

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