

SECOND REGULAR SESSION

# SENATE BILL NO. 822

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SHOEMYER.

Pre-filed December 1, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

3239S.02I

## AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a property tax for cemetery maintenance.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.1040, to read as follows:

**137.1040. 1. In addition to other levies authorized by law, the county commission in counties not adopting an alternative form of government and the proper administrative body in counties adopting an alternative form of government, or the governing body of any city, town, or village, in their discretion may levy an additional tax, not to exceed one quarter of one cent on each one hundred dollars assessed valuation, on all taxable real property located within such city, town, village, or county, all of such tax to be collected and allocated to the city, town, village, or county treasury, where it shall be known and designated as "The Cemetery Maintenance Trust Fund" to be used for the upkeep and maintenance of cemeteries located within such city, town, village, or county.**

**2. To the extent necessary to comply with article X, section 22(a) of the Missouri Constitution, for any city, town, village, or county with a tax levy at or above the limitations provided under article X, section 11(b), no ordinance adopted under this section shall become effective unless the county commission or proper administrative body of the county, or governing body of the city, town, or village submits to the voters of the city, town, village, or county at a state general, primary, or special election a proposal to authorize the imposition of a tax under this section. The tax authorized under this section shall be levied and**

22 collected in the same manner as other real property taxes are levied  
23 and collected within the city, town, village, or county. Such tax shall  
24 be in addition to all other taxes imposed on real property, and shall be  
25 stated separately from all other charges and taxes. Such tax shall not  
26 become effective unless the county commission or proper  
27 administrative body of the county or governing body of the city, town,  
28 or village, by order or ordinance, submits to the voters of the county a  
29 proposal to authorize the city, town, village, or county to impose a tax  
30 under this section on any day available for such city, town, village, or  
31 county to hold elections or at a special election called for that purpose.

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

34 "Shall ..... (insert the name of the city, town, village, or county)  
35 impose a tax on all real property situated in ..... (name of the city,  
36 town, village, or county) at a rate of one quarter of one cent per one  
37 hundred dollars assessed valuation percent for the sole purpose of  
38 providing funds for the maintenance, upkeep, and preservation of city,  
39 town, village, or county cemeteries?"

40  YES  NO

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

50 4. The tax imposed under this section shall be known as the  
51 "Cemetery Maintenance Tax". Each city, town, village, or county  
52 imposing a tax under this section shall establish separate trust funds  
53 to be known as the "Cemetery Maintenance Trust Fund". The city, town,  
54 village, or county treasurer shall deposit the revenue derived from the  
55 tax imposed under this section for cemetery purposes in the city, town,  
56 village, or county cemetery maintenance trust fund. The proceeds of  
57 such tax shall be appropriated by the county commission or

58 appropriate administrative body, or the governing body of the city,  
59 town, or village exclusively for the maintenance, upkeep, and  
60 preservation of cemeteries located within the county.

61 5. All applicable provisions in this chapter relating to property  
62 tax shall apply to the collection of any tax imposed under this section.

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Bill

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