



SB 1023

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Path to full text: <https://www.senate.mo.gov/26info/pdf-bill/intro/SB1023.pdf>

PART 1 – QUICK SNAPSHOT

1.1 One-Paragraph Overview (Plain Language)

SB 1023 rewrites **§182.802** to expand/adjust which **public library districts** (based on highly specific county population “brackets”) may seek voter approval for a **new local sales tax** of up to **½ cent** on retail sales to fund library operations and maintenance. The library district board can vote to put the tax on the ballot, and if it does, the **county commission must place the measure before voters**. If voters approve, the tax becomes effective and is **in addition to all other taxes**. In practice, this is a local tax authorization bill that raises the ceiling on “tax stacking” in certain targeted counties while shifting more cost to everyday purchases (a regressive structure).

1.2 Triage Table (Fast Flags)

- **Single-Subject / Clear Title (Art. III §23):** Likely compliant (it’s narrowly about a library sales tax authority in §182.802).
- **Title Specificity (0–3):** 3 (specific: “sales tax for public libraries”).
- **Department Scope: Single** (local library districts/election placement via county commission).
- **Does it grow government? Yes** (expands local taxing authority; enables higher sales tax burden).
- **Impact on Missouri families: Hurts** (sales taxes hit working families hardest; “tax stacking” risk).
- **Alignment with Act for Missouri core beliefs: Mixed → leaning Violates** (hidden/special-law style targeting + higher regressive taxation).
- **Initial stance: Oppose – initial**

PART 2 – PURPOSE & PROVISION MAP

2.1 Stated Purpose & Title

- **Title/summary:** “Relating to a sales tax for public libraries.”
- **What it’s really doing:** Expanding a special statutory permission for certain library districts—defined by **county classification + narrow population ranges**—to pursue an additional **sales tax** for library funding, with the county commission compelled to put it on the ballot once the library board asks.
- **Fair-notice:** The title is honest about the subject (library sales tax), but it does **not** warn citizens that the mechanism relies on **bespoke population brackets** that function like “special legislation by math.”

2.2 Provision-by-Provision Map

1. **§182.802.1(1) – County eligibility list by classification/population brackets**
 - **What it does:** Lists many very specific county population windows (and sometimes county-seat population windows) that determine which library districts may use this authority.
 - **Tag: [Bad]**
 - **Why:** This is the classic “special law without naming the county” technique. It undermines transparency, invites constant tweaking as populations shift, and signals a carve-out approach rather than a principled statewide policy.
2. **§182.802.1(2) – Board initiates; county commission must place on ballot; voter approval required; cap = ½ cent**
 - **What it does:** Allows the library board (majority vote) to pursue up to a ½-cent sales tax; requires voter approval; and requires the county commission to put it on the ballot if the board requests it.
 - **Tag: [Bad]**
 - **Why:**
 - Authorizes another layer of sales tax (“in addition to all other taxes”), accelerating local tax stacking.
 - Sales tax is regressive—hits families on necessities.
 - The county commission “shall comply” language reduces accountable discretion at the county level.
3. **§182.802.2 – Ballot question template**

- **What it does:** Provides ballot language (“Shall a ___ cent sales tax be levied...?”).
- **Tag: [Bad]**
- **Why:** Standardizes the question (good), but nothing here requires a clear disclosure of *current total sales tax rate*, projected revenue, duration, or whether this is part of a broader “tax stacking” picture (missing transparency).

4. §182.802.3 – “Qualified voters” definition, including edge-case rule

- **What it does:** Defines who can vote; includes an unusual fallback if no registered voters reside in the proposed district (then property owners who unanimously petition/consent control).
- **Tag: [Concern]**
- **Why:** The edge-case rule is niche but consequential—tax authority could be decided by a small set of owners in rare configurations, which can feel like “taxation without broad representation,” even if it’s intended as a technical fix.

5. §182.802.4 – Defines “public library district”

- **What it does:** Clarifies types of library districts covered.
- **Tag: [Neutral/Technical]**
- **Why:** Definitions only.

2.3 Changes to Existing Law (High-Level)

- Repeals and reenacts §182.802 to adjust/expand eligibility via the county bracket list.
- Authorizes eligible districts to seek voter approval for a **new/added sales tax up to 0.5% (½ cent)** for library operations/maintenance.
- Requires the **county commission** to place the measure on the ballot once the library board requests it.
- Explicitly states the tax is “**in addition to all other taxes allowed by law.**”

PART 3 – CONSTITUTIONAL & PROCESS CHECKS

3.1 Single-Subject & Clear-Title (Art. III §23)

- **Main subject:** Local sales tax authority for certain public library districts.
- **Additional subjects/riders:** None obvious; it’s basically one policy.
- **Title clarity vs real effects:** Title is clear on topic, but the **population-bracket targeting** is a transparency problem (even if courts often tolerate these structures).

- **Title Specificity:** 3
- **Department Scope:** Single
- **Conclusion:** Likely complies legally but violates the spirit of transparent lawmaking by hiding special treatment inside demographic “math.”

3.2 Rights Impacts (U.S. & Missouri)

- No direct issues on speech, guns, religious liberty, etc.
- Indirect **property/economic liberty** concern: facilitating a higher sales tax burden affects cost-of-living, especially for lower-income households.

3.3 Delegation / Separation of Powers

- Not classic rulemaking delegation, but it shifts agenda-setting power to a library board and compels ballot placement by the county commission (“shall comply”).
- Concern is less “unelected bureaucracy writes rules,” and more “unelected board can force the tax question onto the ballot,” with limited guardrails.

PART 4 – IMPACT ON MISSOURI FAMILIES

4.1 Economic / Tax Impacts

- **Burden:** Adds another sales tax option up to $\frac{1}{2}$ cent and explicitly stacks on top of other taxes.
- Sales taxes are **regressive**—families pay a higher share of income than the wealthy.
- No **sunset**, no required **cost transparency** on the ballot (like projected revenue, duration, or total combined rate).

4.2 Family / Parental Rights / Education

- Not directly an education/parental-rights bill.

4.3 Moral & Cultural Climate

- Not directly implicated, though building “always more revenue” pathways tends to expand the state’s footprint rather than strengthen civil society solutions.

PART 5 – CORE PRINCIPLES CHECK (Act for Missouri lens)

- **Limited, constitutional government:** Fails the necessity/guardrails expectation (more tax authority, minimal constraints).
- **Property rights & economic liberty:** Negative (higher consumption tax burden).

- **Transparency / honest lawmaking:** Negative (population-bracket special-law style).
- **Local control:** Mixed (local vote required, but the statute compels ballot placement and uses state-crafted carve-outs).

Overall: **Violates / Mixed leaning Violates.**

PART 7 – RED FLAGS, AMENDMENT IDEAS, FINAL RECOMMENDATION

7.1 Red-Flag List (Prioritized)

1. **Special-law-by-population “carve-out” design**
 - **Location:** §182.802.1(1) long list of county brackets
 - **Why it matters:** Non-transparent, invites constant tweaking, and treats counties differently without openly stating why.
 - **Severity:** Serious
 - **Additional Constitutional red flag:** SB 1023 appears to create “special legislation by population bracket,” potentially violating **Mo. Const. Art. III, §40(30)** (ban on special laws where a general law can be made applicable). The bill’s extremely narrow population windows and compounded criteria look designed to apply to select counties rather than operate as a uniform statewide law.
2. **Tax stacking + regressive revenue mechanism**
 - **Location:** §182.802.1(2) (“not to exceed one-half of one cent... in addition to all other taxes”)
 - **Why it matters:** Raises cost of living and hits working families hardest.
 - **Severity:** Serious
3. **County commission compelled to place measure on ballot**
 - **Location:** §182.802.1(2) (“county commission shall comply and place the measure...”)
 - **Why it matters:** Reduces locally accountable discretion; board-driven ballot mandates can become a recurring pressure tactic.
 - **Severity:** Moderate

7.2 Possible Fixes / Amendments

This is **not** close enough for “minor tweaks”. This bill needs to be killed.

7.3 Final Recommendation

Act for Missouri OPPOSES SB 1023. While libraries may be valuable, this bill expands **regressive sales-tax authority**, encourages **tax stacking**, and uses **nontransparent population-bracket carve-outs** that resemble special legislation rather than principled statewide policy.