

SECOND REGULAR SESSION

# HOUSE BILL NO. 1560

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE BRINGER.

Read 1<sup>st</sup> time February 24, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3881L.021

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### AN ACT

To repeal section 190.335, RSMo, and to enact in lieu thereof one new section relating to central dispatching for emergency services, with an emergency clause.

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

Section A. Section 190.335, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 190.335, to read as follows:

190.335. 1. In lieu of the tax levy authorized under section 190.305 for emergency telephone services, the county commission of any county may impose a county sales tax for the provision of central dispatching of fire protection, including law enforcement agencies, emergency ambulance service or any other emergency services, including emergency telephone services, which shall be collectively referred to herein as "emergency services", and which may also include the purchase and maintenance of communications and emergency equipment, including the operational costs associated therein, in accordance with the provisions of this section.

2. Such county commission may, by a majority vote of its members, submit to the voters of the county, at a public election, a proposal to authorize the county commission to impose a tax under the provisions of this section. If the residents of the county present a petition signed by a number of residents equal to ten percent of those in the county who voted in the most recent gubernatorial election, then the commission shall submit such a proposal to the voters of the county.

3. The ballot of submission shall be in substantially the following form:

Shall the county of..... (insert name of county) impose a county sales tax

**EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.**

17 of..... (insert rate of percent) percent for the purpose of providing central dispatching of fire  
18 protection, emergency ambulance service, including emergency telephone services, and other  
19 emergency services?

20  YES

NO

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
23 of the proposal, then the ordinance shall be in effect as provided herein. If a majority of the votes  
24 cast by the qualified voters voting are opposed to the proposal, then the county commission shall  
25 have no power to impose the tax authorized by this section unless and until the county  
26 commission shall again have submitted another proposal to authorize the county commission to  
27 impose the tax under the provisions of this section, and such proposal is approved by a majority  
28 of the qualified voters voting thereon.

29 4. The sales tax may be imposed at a rate not to exceed one percent on the receipts from  
30 the sale at retail of all tangible personal property or taxable services at retail within any county  
31 adopting such tax, if such property and services are subject to taxation by the state of Missouri  
32 under the provisions of sections 144.010 to 144.525, RSMo. The sales tax shall not be collected  
33 prior to thirty-six months before operation of the central dispatching of emergency services.

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

36 6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the tax year  
37 in which the tax imposed pursuant to this section for emergency services is certified by the board  
38 to be fully operational. Any revenues collected from the tax authorized under section 190.305  
39 shall be credited for the purposes for which they were intended.

40 7. At least once each calendar year, the governing body shall establish a tax rate, not to  
41 exceed the amount authorized, that together with any surplus revenues carried forward will  
42 produce sufficient revenues to fund the expenditures authorized by this [act] **section and**  
43 **sections 190.305 and 190.337**. Amounts collected in excess of that necessary within a given  
44 year shall be carried forward to subsequent years. The governing body shall make its  
45 determination of such tax rate each year no later than September first and shall fix the new rate  
46 which shall be collected as provided in [this act] **section 67.700, RSMo**. Immediately upon  
47 making its determination and fixing the rate, the governing body shall publish in its minutes the  
48 new rate, and it shall notify every retailer by mail of the new rate.

49 8. Immediately upon the affirmative vote of voters of such a county on the ballot  
50 proposal to establish a county sales tax pursuant to the provisions of this section, the county  
51 commission shall appoint the initial members of a board to administer the funds and oversee the  
52 provision of emergency services in the county. Beginning with the general election in 1994, all

53 board members shall be elected according to this section and other applicable laws of this state.  
54 At the time of the appointment of the initial members of the board, the commission shall  
55 relinquish and no longer exercise the duties prescribed in this chapter with regard to the  
56 provision of emergency services and such duties shall be exercised by the board.

57 9. The initial board shall consist of seven members appointed without regard to political  
58 affiliation, who shall be selected from, and who shall represent, the fire protection districts,  
59 ambulance districts, sheriff's department, municipalities, any other emergency services and the  
60 general public. This initial board shall serve until its successor board is duly elected and  
61 installed in office. The commission shall ensure geographic representation of the county by  
62 appointing no more than four members from each district of the county commission.

63 10. Beginning in 1994, three members shall be elected from each district of the county  
64 commission and one member shall be elected at large, such member to be the [chairman] **chair**  
65 of the board. Of those first elected, four members from districts of the county commission shall  
66 be elected for terms of two years and two members from districts of the county commission and  
67 the member at large shall be elected for terms of four years. In 1996, and thereafter, all terms  
68 of office shall be four years.

69 **11. Any county that has established an emergency telephone service 911 board**  
70 **pursuant to section 190.309, may impose a county sales tax pursuant to subsections 1 to 7**  
71 **of this section in lieu of the tax imposed pursuant to section 190.305, and shall not be**  
72 **required to establish a board pursuant to subsections 8 to 10 of this section.**

2 Section B. Because immediate action is necessary to provide fiscal relief to counties with  
3 emergency telephone service 911 boards, section A of this act is deemed necessary for the  
4 immediate preservation of the public health, welfare, peace, and safety, and is hereby declared  
5 to be an emergency act within the meaning of the constitution, and section A of this act shall be  
in full force and effect upon its passage and approval.