

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 893**  
**93RD GENERAL ASSEMBLY**

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Reported from the Committee on Local Government April 11, 2006 with recommendation that House Committee Substitute for Senate Bill No. 893 Do Pass by Consent. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

STEPHEN S. DAVIS, Chief Clerk

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**AN ACT**

To repeal section 321.554, RSMo, and section 321.243 as enacted by senate substitute for senate committee substitute for house committee substitute for house bills nos. 452, 203, 377, 472, 473, 556 & 647, eighty-eighth general assembly, first regular session, and section 321.243 as enacted by conference committee substitute no. 2 for senate substitute no. 2 for house committee substitute for house bills nos. 484, 199 & 72, eighty-eighth general assembly, first regular session, and to enact in lieu thereof two new sections relating to taxes for districts that provide emergency services.

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

Section A. Section 321.554, RSMo, and section 321.243 as enacted by senate substitute  
2 for senate committee substitute for house committee substitute for house bills nos. 452, 203, 377,  
3 472, 473, 556 & 647, eighty-eighth general assembly, first regular session, and section 321.243  
4 as enacted by conference committee substitute no. 2 for senate substitute no. 2 for house  
5 committee substitute for house bills nos. 484, 199 & 72, eighty-eighth general assembly, first  
6 regular session, are repealed and two new sections enacted in lieu thereof, to be known as  
7 sections 321.243 and 321.554, to read as follows:

321.243. 1. Notwithstanding any other provision of law to the contrary, an additional  
2 tax of not to exceed three cents per one hundred dollars of assessed valuation may be levied and  
3 collected by any city, town, village, county, or fire protection district, or a central fire and  
4 emergency services board established in subsection 4 of this section. All the funds derived from

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.

5 such tax shall be used solely for the purpose of establishing and providing a joint[,] central fire  
6 and emergency dispatching service, **and, in any county with a charter form of government**  
7 **and with more than one million inhabitants, for expenditures for equipment and services,**  
8 **except for salaries, wages, and benefits, by cities, towns, villages, counties, or fire protection**  
9 **districts which contract with such joint central fire and emergency dispatching service.**

10         2. The additional tax prescribed by this section shall be levied only when the governing  
11 body of the city, town, village, county, fire protection district, or central fire and emergency  
12 services board determines that a central fire and emergency dispatching center will meet the  
13 minimum requirements set by section 321.245, and, except where a central fire and emergency  
14 services board is established in accordance with subsection 4 of this section, when the governing  
15 body has entered into a contract with the center for fire and emergency dispatching services. The  
16 funds from the tax shall be kept separate and apart from all other funds of the city, town, village,  
17 county, fire protection district, or central fire and emergency services board and shall be paid out  
18 only on order of the governing body. Except as provided in subsection 4 of this section, all funds  
19 received by such center, and all operations of such center shall be governed and controlled by  
20 a board of directors consisting of one member from each such agency using the joint[,] central  
21 fire and emergency dispatching service. Except as otherwise provided in subsection 4 of this  
22 section, in any county, city, town, or village, where a tax-supported fire protection district is  
23 provided emergency dispatching services by any form of joint communication organization or  
24 emergency dispatching center, receiving directly or indirectly any funds so levied and collected  
25 as provided in this section including any funds or tariffs paid by telephone subscribers for 911  
26 emergency service, such joint communication organization, however organized, shall be  
27 governed by a board of directors, and the board of directors shall consist in part of one member  
28 appointed by each county, city, town, village or tax-supported fire protection district, so served.  
29 The members shall be an elected official of a fire protection district, ambulance district or city  
30 council appointed by each such agency to serve for a one-year term or until a successor is duly  
31 appointed.

32         3. In addition to the tax prescribed by subsections 1 and 2 of this section, an additional  
33 tax of not to exceed two cents per one hundred dollars of assessed valuation which has been  
34 approved by the voters may be levied and collected by any city, town, village, county, or fire  
35 protection district, or a central fire and emergency services board established in subsection 4 of  
36 this section of a county of the first classification with a charter form of government which has  
37 a population between two hundred thousand and five hundred thousand inhabitants, but all of  
38 the funds derived from such tax shall be used solely for the purpose of establishing and providing  
39 a joint[,] central fire and emergency dispatching service.

40           4. A central fire and emergency services board shall be established in any county of the  
41 first classification with a charter form of government which has a population between two  
42 hundred thousand and five hundred thousand inhabitants in the manner prescribed in this  
43 subsection. The board shall have all powers and duties prescribed in this section and section  
44 321.245 to establish and provide a joint[,] central fire and emergency dispatching service. The  
45 initial board shall be established at the April, 1996, election. The election authority shall be  
46 ordered to conduct such election, which shall be conducted as a nonpartisan election. The board  
47 shall consist of one member elected from each county council district. All board members shall  
48 serve for four-year terms, except that of the initial members elected, the members elected from  
49 odd-numbered county council districts shall serve for terms of two years and the members  
50 elected from even-numbered county council districts shall serve for terms of four years. Each  
51 member shall be a resident of the county council district from which the member is elected. No  
52 person who is a paid employee of any fire protection district, ambulance district, joint[,] central  
53 fire and emergency dispatch board, or a paid employee of a fire or ambulance department of a  
54 municipality shall be elected to the joint[,] central fire and emergency dispatch board. At such  
55 election, the election authority of the county shall submit to the qualified voters of the county a  
56 proposal for the board to levy and collect the taxes prescribed in this section, and such tax shall  
57 be conditioned on the replacement of the tax levied in such county by the county under this  
58 section with the new tax levied by the board. A portion of the funds derived from the tax levied  
59 pursuant to this subsection shall be used to reimburse the county for the cost of the election held  
60 in April, 1996, and any subsequent elections that are necessary for the operation of the board and  
61 the board's duties. In addition, if such a tax is approved, any funds remaining in the separate  
62 fund kept by the county, as required by subsection 2 of this section, and any property and  
63 equipment purchased with moneys in such separate fund held by the county shall be transferred  
64 to the fund maintained by the board for the same purpose. The board shall abide by section  
65 50.660, RSMo, in the letting of contracts. The board shall be audited by the state auditor  
66 pursuant to section 29.230, RSMo. Except as otherwise provided in this subsection, the board  
67 shall meet [once each month] as established in the bylaws. Any other meeting may be called by  
68 four of the seven members voting in favor of having an additional meeting.

321.554. 1. Except in any county of the first classification with more than two hundred  
2 forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants,  
3 or any county of the first classification with more than seventy-three thousand seven hundred but  
4 less than seventy-three thousand eight hundred inhabitants, or any county of the first  
5 classification with more than one hundred eighty-four thousand but less than one hundred  
6 eighty-eight thousand inhabitants, or any county with a charter form of government and with  
7 more than one million inhabitants, or any county with a charter form of government and with

8 more than two hundred fifty thousand but less than three hundred fifty thousand inhabitants,  
9 when the revenue from the ambulance or fire protection district sales tax is collected for  
10 distribution pursuant to section 321.552, the board of the ambulance or fire protection district,  
11 after determining its budget for the year pursuant to section 67.010, RSMo, and the rate of levy  
12 needed to produce the required revenue and after making any other adjustments to the levy that  
13 may be required by any other law, shall reduce the total operating levy of the district in an  
14 amount sufficient to decrease the revenue it would have received therefrom by an amount equal  
15 to fifty percent of the previous fiscal year's sales tax receipts. Loss of revenue, due to a decrease  
16 in the assessed valuation of real property located within the ambulance or fire protection district  
17 as a result of general reassessment, and from state-assessed railroad and utility distributable  
18 property based upon the previous fiscal year's receipts shall be considered in lowering the rate  
19 of levy to comply with this section in the year of general reassessment and in each subsequent  
20 year. In the event that in the immediately preceding year the ambulance or fire protection district  
21 actually received more or less sales tax revenue than estimated, the ambulance or fire protection  
22 district board may adjust its operating levy for the current year to reflect such increase or  
23 decrease. The director of revenue shall certify the amount payable from the ambulance or fire  
24 protection district sales tax trust fund to the general revenue fund to the state treasurer.

25       2. Except that, in the first year in which any sales tax is collected pursuant to section  
26 321.552, [the collector] **any taxing authority subject to this section** shall not reduce the tax  
27 rate as defined in section 137.073, RSMo.

28       3. In a year of general reassessment, as defined by section 137.073, RSMo, or assessment  
29 maintenance as defined by section 137.115, RSMo, in which an ambulance or fire protection  
30 district in reliance upon the information then available to it relating to the total assessed  
31 valuation of such ambulance or fire protection district revises its property tax levy pursuant to  
32 section 137.073 or 137.115, RSMo, and it is subsequently determined by decisions of the state  
33 tax commission or a court pursuant to sections 138.430 to 138.433, RSMo, or due to clerical  
34 errors or corrections in the calculation or recordation of assessed valuations that the assessed  
35 valuation of such ambulance or fire protection district has been changed, and but for such change  
36 the ambulance or fire protection district would have adopted a different levy on the date of its  
37 original action, then the ambulance or fire protection district may adjust its levy to an amount  
38 to reflect such change in assessed valuation, including, if necessary, a change in the levy  
39 reduction required by this section to the amount it would have levied had the correct assessed  
40 valuation been known to it on the date of its original action, provided:

41       (1) The ambulance or fire protection district first levies the maximum levy allowed  
42 without a vote of the people by article X, section 11(b) of the constitution; and

43 (2) The ambulance or fire protection district first adopts the tax rate ceiling otherwise  
44 authorized by other laws of this state; and

45 (3) The levy adjustment or reduction may include a one-time correction to recoup lost  
46 revenues the ambulance or fire protection district was entitled to receive during the prior year.  
47

2 [321.243. 1. Notwithstanding any other provision of law to the contrary,  
3 an additional tax of not to exceed three cents per one hundred dollars of assessed  
4 valuation may be levied and collected by any city, town, village, county, or fire  
5 protection district, or a central fire and emergency services board established in  
6 subsection 4 of this section of a county of the first classification with a charter  
7 form of government which has a population between two hundred thousand and  
8 five hundred thousand inhabitants, except as otherwise provided in subsection 4  
9 of this section, but all the funds derived from such tax shall be used solely for the  
10 purpose of establishing and providing a joint, central fire and emergency  
11 dispatching service.

12 2. The additional tax prescribed by this section shall be levied only when  
13 the governing body of the city, town, village, county, fire protection district, or  
14 central fire and emergency services board determines that a central fire and  
15 emergency dispatching center will meet the minimum requirements set by section  
16 321.245, and, except where a central fire and emergency services board is  
17 established in accordance with subsection 4 of this section, when the governing  
18 body has entered into a contract with the center for fire and emergency  
19 dispatching services. The funds from the tax shall be kept separate and apart  
20 from all other funds of the city, town, village, county, fire protection district, or  
21 central fire and emergency services board and shall be paid out only on order of  
22 the governing body. Except as provided in subsection 4 of this section, whenever  
23 a county tax is established, the central fire and emergency dispatching center, all  
24 funds received by such center, and all operations of such center shall be governed  
25 and controlled by a board of directors consisting of one member from each such  
26 agency using the joint, central fire and emergency dispatching service. The  
27 members shall be an elected official of a fire protection district, ambulance  
28 district or city council appointed by each such agency to serve for a one-year term  
29 or until a successor is duly appointed.

30 3. In addition to the tax prescribed by subsections 1 and 2 of this section,  
31 an additional tax of not to exceed two cents per one hundred dollars of assessed  
32 valuation which has been approved by the voters may be levied and collected by  
33 any city, town, village, county, or fire protection district, or a central fire and  
34 emergency services board established in subsection 4 of this section of a county  
35 of the first classification with a charter form of government which has a  
36 population between two hundred thousand and five hundred thousand  
inhabitants, but all of the funds derived from such tax shall be used solely for the

37 purpose of establishing and providing a joint, central fire and emergency  
38 dispatching service.

39 4. A central fire and emergency services board shall be established in any  
40 county of the first classification with a charter form of government which has a  
41 population between two hundred thousand and five hundred thousand inhabitants  
42 in the manner prescribed in this subsection. The board shall have all powers and  
43 duties prescribed in this section and section 321.245 to establish and provide a  
44 joint, central fire and emergency dispatching service. The initial board shall be  
45 established at the April, 1996, election. The county clerk of the county shall be  
46 ordered to conduct such election, which shall be conducted as a nonpartisan  
47 election. The board shall consist of one member elected from each county  
48 council district. All board members shall serve for four-year terms, except that  
49 of the initial members elected, the members elected from odd-numbered county  
50 council districts shall serve for terms of two years and the members elected from  
51 even-numbered county council districts shall serve for terms of four years. Each  
52 member shall be a resident of the county council district from which the member  
53 is elected. No person who is a paid employee of any fire protection district,  
54 ambulance district, joint, central fire and emergency dispatch board, or a paid  
55 employee of a fire or ambulance department of a municipality shall be elected to  
56 the joint, central fire and emergency dispatch board. At such election, the  
57 election authority of the county shall submit to the qualified voters of the county  
58 a proposal for the board to levy and collect the taxes prescribed in this section,  
59 and such tax shall be conditioned on the replacement of the tax levied in such  
60 county by the county under this section with the new tax levied by the board. A  
61 portion of the funds derived from the tax levied pursuant to this subsection shall  
62 be used to reimburse the county for the cost of the election held in April, 1996,  
63 and any subsequent elections that are necessary for the operation of the board and  
64 the board's duties. In addition, if such a tax is approved, any funds remaining in  
65 the separate fund kept by the county, as required by subsection 2 of this section,  
66 and any property and equipment purchased with moneys in such separate fund  
67 held by the county shall be transferred to the fund maintained by the board for the  
68 same purpose. The board shall abide by section 50.660, RSMo, in the letting of  
69 contracts. The board shall be audited by the state auditor pursuant to section  
70 29.230, RSMo. Except as otherwise provided in this subsection, the board shall  
71 not meet more than six times per year as established in the bylaws. Any other  
72 meeting may be called by six of the seven members voting in favor of having an  
73 additional meeting.]

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