

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1711
94TH GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, April 10, 2008, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

TERRY L. SPIELER, Secretary.

4267S.05C

AN ACT

To repeal sections 190.335, 321.015, and 321.200, RSMo, and to enact in lieu thereof five new sections relating to public services provided by political subdivisions.

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

Section A. Sections 190.335, 321.015, and 321.200, RSMo, are repealed
2 and five new sections enacted in lieu thereof, to be known as sections 67.585,
3 190.056, 190.335, 321.015, and 321.200, to read as follows:

67.585. 1. The board of trustees of the public health center of
2 **any county of the first classification with more than one hundred**
3 **ninety-eight thousand but fewer than one hundred ninety-nine**
4 **thousand two hundred inhabitants may impose, by order or resolution,**
5 **a sales tax on all retail sales made within the county which are subject**
6 **to sales tax under chapter 144, RSMo. The tax authorized in this**
7 **section shall not exceed one-half of one percent, shall only be imposed**
8 **at the rate of one-fourth, three-eighths, or one-half of one percent, and**
9 **shall be imposed solely for the purpose of funding the public health and**
10 **safety projects and programs of the county public health center as**
11 **established under sections 205.010 to 205.150, RSMo. The tax**
12 **authorized in this section shall only be imposed in conjunction with a**
13 **property tax reduction for each year in which the sales tax is**
14 **imposed. The tax authorized in this section shall be in addition to all**
15 **other sales taxes imposed by law, and shall be stated separately from**
16 **all other charges and taxes.**

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 2. No such order or resolution adopted under this section shall
18 become effective unless the board of trustees submits to the voters
19 residing within the county at a state general, primary, or special
20 election a proposal to authorize the board of trustees to impose a tax
21 under this section. The ballot of submission shall contain substantially
22 the following language: Shall the (insert
23 county name) public health center impose a countywide sales tax of
24 (insert amount) percent and reduce its total property tax levy
25 annually by (insert amount) percent of the total amount of
26 sales tax revenue collected in the same tax year for the purpose of
27 providing public health services for the improvement of the health of
28 all inhabitants of the county?

29 3. If a majority of the votes cast on the question by the qualified
30 voters voting thereon are in favor of the question, then the tax shall
31 become effective on the first day of the second calendar quarter after
32 the director of revenue receives notification of adoption of the local
33 sales tax. If a majority of the votes cast on the question by the
34 qualified voters voting thereon are opposed to the question, then the
35 tax shall not become effective unless and until the question is
36 resubmitted under this section to the qualified voters and such
37 question is approved by a majority of the qualified voters voting on the
38 question, but no such question shall be resubmitted sooner than twelve
39 months from the date the question was last submitted under this
40 section.

41 4. All revenue collected under this section by the director of the
42 department of revenue on behalf of any county public health center,
43 except for one percent for the cost of collection which shall be
44 deposited in the state's general revenue fund, shall be deposited in a
45 special trust fund, which is hereby created and shall be known as the
46 "County Public Health Center Improvement Sales Tax Fund", and shall
47 be used solely for the designated purposes. Moneys in the fund shall
48 not be deemed to be state funds, and shall not be commingled with any
49 funds of the state. The director may make refunds from the amounts
50 in the fund and credited to the county public health center for
51 erroneous payments and overpayments made, and may redeem
52 dishonored checks and drafts deposited to the credit of such county
53 public health center. Any funds in the special fund which are not

54 needed for current expenditures shall be invested in the same manner
55 as other funds are invested. Any interest and moneys earned on such
56 investments shall be credited to the fund. The director of revenue shall
57 keep accurate records of the moneys in the fund that were collected in
58 each county imposing a sales tax under this section, and such records
59 shall be open for inspection by the board of trustees and the
60 public. Not later than the tenth day of each month the director of
61 revenue shall distribute all moneys deposited in the trust funds during
62 the preceding month to the treasury of the county public health center
63 which levied the tax. Such funds shall be administered by the board of
64 trustees of the county public health center.

65 5. (1) As used in this section, the term "total property tax levy"
66 includes all ad valorem taxes originally requiring voter approval, plus
67 an allowance for ad valorem taxes that will be billed but not collected
68 in that calendar year.

69 (2) Each year in which a sales tax is imposed under this section,
70 after determining its budget and within the limits set by the
71 constitution and laws of this state for the following year and for the
72 total property tax levy needed to collect the revenue required by such
73 budget, the board of trustees of the county public health center shall
74 reduce the total property tax levy in an amount sufficient to decrease
75 the total property taxes it will collect. The reduction shall be one of
76 the following percentages:

77 (a) Fifty percent of the sales tax revenue collected in the tax
78 year for which the property taxes are being levied;

79 (b) Sixty percent of the sales tax revenue collected in the tax
80 year for which the property taxes are being levied;

81 (c) Seventy percent of the sales tax revenue collected in the tax
82 year for which the property taxes are being levied;

83 (d) Eighty percent of the sales tax revenue collected in the tax
84 year for which the property taxes are being levied;

85 (e) Ninety percent of the sales tax revenue collected in the tax
86 year for which the property taxes are being levied;

87 (f) One hundred percent of the sales tax revenue collected in the
88 tax year for which the property taxes are being levied.

89 (3) In the event that, in the immediately preceding year, a county
90 public health center collects either more or less sales tax revenue than

91 the amount of sales tax revenue received by the county public health
92 center during the first six months of the current year multiplied by
93 two, the county public health center shall adjust its total property tax
94 levy for the current year to reflect such increase or decrease.

95 (4) The tax rate for county public health centers levying a sales
96 tax under this section shall be computed in the following manner:

97 (a) Divide the amount of the sales tax revenue required for
98 reduction under this subsection by the total assessed valuation of the
99 county and multiply by one hundred to determine the amount of
100 property tax rate reduction; and

101 (b) Subtract such property tax rate reduction from the tax rate
102 ceiling for each class of property or subclass of real property.

103 6. The board of trustees of any county public health center that
104 has adopted the sales tax authorized in this section may submit the
105 question of repeal of the tax to the voters on any date available for
106 elections for the county. If a majority of the votes cast on the question
107 by the qualified voters voting thereon are in favor of the repeal, that
108 repeal shall become effective on December thirty-first of the calendar
109 year in which such repeal was approved. If a majority of the votes cast
110 on the question by the qualified voters voting thereon are opposed to
111 the repeal, then the sales tax authorized in this section shall remain
112 effective until the question is resubmitted under this section to the
113 qualified voters and the repeal is approved by a majority of the
114 qualified voters voting on the question.

115 7. Whenever the board of trustees of any county public health
116 center that has adopted the sales tax authorized in this section receives
117 a petition, signed by a number of registered voters of the county equal
118 to at least ten percent of the number of registered voters of the county
119 voting in the last gubernatorial election, calling for an election to
120 repeal the sales tax imposed under this section, the board shall submit
121 to the voters of the county a proposal to repeal the tax. If a majority
122 of the votes cast on the question by the qualified voters voting thereon
123 are in favor of the repeal, the repeal shall become effective on
124 December thirty-first of the calendar year in which such repeal was
125 approved. If a majority of the votes cast on the question by the
126 qualified voters voting thereon are opposed to the repeal, then the sales
127 tax authorized in this section shall remain effective until the question

128 is resubmitted under this section to the qualified voters and the repeal
129 is approved by a majority of the qualified voters voting on the question.

130 8. If the tax is repealed or terminated by any means, all funds
131 remaining in the special trust fund shall continue to be used solely for
132 the designated purposes, and the county public health center shall
133 notify the director of the department of revenue of the action at least
134 ninety days before the effective date of the repeal and the director may
135 order retention in the trust fund, for a period of one year, of two
136 percent of the amount collected after receipt of such notice to cover
137 possible refunds or overpayment of the tax and to redeem dishonored
138 checks and drafts deposited to the credit of such accounts. After one
139 year has elapsed after the effective date of abolition of the tax in such
140 county, the director shall remit the balance in the account to the
141 county public health center and close the account of that county public
142 health center. The director shall notify each county public health
143 center of each instance of any amount refunded or any check redeemed
144 from receipts due the county public health center.

145 9. Except as modified in this section, all provisions of sections
146 32.085 and 32.087, RSMo, shall apply to the tax imposed under this
147 section.

190.056. 1. Each member of an ambulance district board of
2 directors shall be subject to recall from office by the registered voters
3 of the election district from which he or she was elected. Proceedings
4 may be commenced for the recall of any such member by the filing of
5 a notice of intention to circulate a recall petition under this section.

6 2. Proceedings may not be commenced against any member if, at
7 the time of commencement, such member:

8 (1) Has not held office during his or her current term for a
9 period of more than one hundred eighty days; or

10 (2) Has one hundred eighty days or less remaining in his or her
11 term; or

12 (3) Has had a recall election determined in his or her favor
13 within the current term of office.

14 3. The notice of intention to circulate a recall petition shall be
15 served personally, or by certified mail, on the board member sought to
16 be recalled. A copy thereof shall be filed, along with an affidavit of the
17 time and manner of service, with the election authority, as defined in

18 chapter 115, RSMo. A separate notice shall be filed for each board
19 member sought to be recalled and shall contain all of the following:

20 (1) The name of the board member sought to be recalled;

21 (2) A statement, not exceeding two hundred words in length, of
22 the reasons for the proposed recall; and

23 (3) The names and business or residential addresses of at least
24 one but not more than five proponents of the recall.

25 4. Within seven days after the filing of the notice of intention,
26 the board member may file with the election authority a statement, not
27 exceeding two hundred words in length, in answer to the statement of
28 the proponents. If an answer is filed, the board member shall also
29 serve a copy of it, personally or by certified mail, on one of the
30 proponents named in the notice of intention. The statement and
31 answer are intended solely to be used for the information of the voters.
32 No insufficiency in form or substance of such statements shall affect
33 the validity of the election proceedings.

34 5. Before any signature may be affixed to a recall petition, the
35 petition is required to bear all of the following:

36 (1) A request that an election be called to elect a successor to the
37 board member;

38 (2) A copy of the notice of intention, including the statement of
39 grounds for recall;

40 (3) The answer of the board member sought to be recalled, if any
41 exists. If the board member has not answered, the petition shall so
42 state; and

43 (4) A place for each signer to affix his or her signature, printed
44 name and residential address, including any address in a city, town,
45 village, or unincorporated community.

46 6. Each section of the petition, when submitted to the election
47 authority, shall have attached to it an affidavit signed by the person
48 circulating such section, setting forth all of the following:

49 (1) The printed name of the affiant;

50 (2) The residential address of the affiant;

51 (3) That the affiant circulated that section and saw the appended
52 signatures be written;

53 (4) That according to the best information and belief of the
54 affiant, each signature is the genuine signature of the person whose

55 name it purports to be;

56 (5) That the affiant is a registered voter of the election district
57 of the board member sought to be recalled; and

58 (6) The dates between which all the signatures to the petition
59 were obtained.

60 7. A recall petition shall be filed with the election authority not
61 more than one hundred eighty days after the filing of the notice of
62 intention.

63 8. The number of qualified signatures required in order to recall
64 a board member shall be equal in number to at least twenty-five
65 percent of the number of voters who voted in the most recent
66 gubernatorial election in such election district.

67 9. Within twenty days from the filing of the recall petition the
68 election authority shall determine whether or not the petition was
69 signed by the required number of qualified signatures. The election
70 authority shall file with the petition a certificate showing the results
71 of the examination. The election authority shall give the proponents a
72 copy of the certificate upon their request.

73 10. If the election authority certifies the petition to be
74 insufficient, it may be supplemented within ten days of the date of
75 certification by filing additional petition sections containing all of the
76 information required by this section. Within ten days after the
77 supplemental copies are filed, the election authority shall file with
78 them a certificate stating whether or not the petition as supplemented
79 is sufficient.

80 11. If the certificate shows that the petition as supplemented is
81 insufficient, no action shall be taken on it; however, the petition shall
82 remain on file.

83 12. If the election authority finds the signatures on the petition,
84 together with the supplementary petition sections, if any, to be
85 sufficient, it shall submit its certificate as to the sufficiency of the
86 petition to the ambulance district board of directors prior to its next
87 meeting. The certificate shall contain:

88 (1) The name of the member whose recall is sought;

89 (2) The number of signatures required by law;

90 (3) The total number of signatures on the petition; and

91 (4) The number of valid signatures on the petition.

92 **13. Following the ambulance district board's receipt of the**
93 **certificate, the election authority shall order an election to be held on**
94 **one of the election days specified in section 115.123, RSMo. The**
95 **election shall be held not less than forty-five days but not more than**
96 **one hundred twenty days from the date the ambulance district board**
97 **receives the petition. Nominations for board membership openings**
98 **under this section shall be made by filing a statement of candidacy with**
99 **the election authority.**

100 **14. At any time prior to forty-two days before the election, the**
101 **member sought to be recalled may offer his or her resignation. If his**
102 **or her resignation is offered, the recall question shall be removed from**
103 **the ballot and the office declared vacant. The member who resigned**
104 **shall not fill the vacancy, which shall be filled as otherwise provided**
105 **by law.**

106 **15. The provisions of chapter 115, RSMo, governing the conduct**
107 **of elections shall apply, where appropriate, to recall elections held**
108 **under this section. The costs of the election shall be paid as provided**
109 **in chapter 115, RSMo.**

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

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

17 3. The ballot of submission shall be in substantially the following form:
18 Shall the county of (insert name of county)

19 impose a county sales tax of (insert rate of percent) percent for the
20 purpose of providing central dispatching of fire protection, emergency ambulance
21 service, including emergency telephone services, and other emergency services?

22 ☐ YES ☐ NO

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

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

38 5. Except as modified in this section, all provisions of sections 32.085 and
39 32.087, RSMo, shall apply to the tax imposed under this section.

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

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

55 8. Immediately upon the affirmative vote of voters of such a county on the
56 ballot proposal to establish a county sales tax pursuant to the provisions of this
57 section, the county commission shall appoint the initial members of a board to
58 administer the funds and oversee the provision of emergency services in the
59 county. Beginning with the general election in 1994, all board members shall be
60 elected according to this section and other applicable laws of this state. At the
61 time of the appointment of the initial members of the board, the commission shall
62 relinquish and no longer exercise the duties prescribed in this chapter with
63 regard to the provision of emergency services and such duties shall be exercised
64 by the board.

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

73 10. Beginning in 1994, three members shall be elected from each district
74 of the county commission and one member shall be elected at large, such member
75 to be the chairman of the board. Of those first elected, four members from
76 districts of the county commission shall be elected for terms of two years and two
77 members from districts of the county commission and the member at large shall
78 be elected for terms of four years. In 1996, and thereafter, all terms of office
79 shall be four years.

80 11. Notwithstanding the provisions of subsections 8 to 10 of this section
81 to the contrary, in any county of the first classification with more than two
82 hundred forty thousand three hundred but fewer than two hundred forty
83 thousand four hundred inhabitants, any emergency telephone service 911 board
84 appointed by the county under section 190.309 which is in existence on the date
85 the voters approve a sales tax under this section shall continue to exist and shall
86 have the powers set forth under section 190.339.

87 **12. (1) Notwithstanding the provisions of subsections 8 to 10 of**
88 **this section to the contrary, in any county of the second classification**
89 **with more than fifty-four thousand two hundred but fewer than**
90 **fifty-four thousand three hundred inhabitants that has approved a sales**

91 tax under this section, the county commission shall appoint the
92 members of the board to administer the funds and oversee the
93 provision of emergency services in the county.

94 (2) The board shall consist of seven members appointed without
95 regard to political affiliation. Each member shall be one of the
96 following:

97 (a) The head of any of the county's fire protection districts, or a
98 designee;

99 (b) The head of any of the county's ambulance districts, or a
100 designee;

101 (c) The county sheriff, or a designee;

102 (d) The head of any of the police departments in the county, or
103 a designee; and

104 (e) The head of any of the county's emergency management
105 organizations, or a designee.

106 (3) Upon the appointment of the board under this subsection, the
107 board shall have the power provided in section 190.339 and shall
108 exercise all powers and duties exercised by the county commission
109 under this chapter, and the commission shall relinquish all powers and
110 duties relating to the provision of emergency services under this
111 chapter to the board.

321.015. No person holding any lucrative office or employment under [this
2 state, or] any political subdivision thereof as defined in section 70.120, RSMo,
3 shall hold the office of fire protection district director under this chapter. When
4 any fire protection district director accepts any office or employment under [this
5 state or] any political subdivision thereof, his office shall thereby be vacated and
6 he shall thereafter perform no duty and receive no salary or expenses as fire
7 protection district director. This section shall not apply to members of the
8 organized militia, of the reserve corps, public school employees and notaries
9 public, or to fire protection districts located wholly within counties of the second,
10 third or fourth class or located within first class counties not adjoining any other
11 first class county, nor shall this section apply to any county of the first or second
12 class not having more than nine hundred thousand inhabitants which borders any
13 three first class counties; nor shall this section apply to any first class county
14 without a charter form of government which adjoins both a first class county with
15 a charter form of government with at least nine hundred thousand inhabitants,

16 and adjoins at least four other counties. The term "lucrative office or
17 employment" does not include receiving retirement benefits, compensation for
18 expenses, or a stipend or per diem, in an amount not to exceed seventy-five
19 dollars for each day of service, for service rendered to a fire protection district[,
20 the state] or any political subdivision thereof.

321.200. 1. The board shall meet regularly, not less than once each
2 month, at a time and at some building in the district to be designated by the
3 board. Notice of the time and place of future regular meetings shall be posted
4 continuously at the firehouse or firehouses of the district. Additional meetings
5 may be held, when the needs of the district so require, at a place regular
6 meetings are held, and notice of the time and place shall be given to each member
7 of the board. Meetings of the board shall be held and conducted in the manner
8 required by the provisions of chapter 610, RSMo. All minutes of meetings of the
9 board and all other records of the fire protection district shall be available for
10 public inspection at the main firehouse within the district by appointment with
11 the secretary of the board within one week after a written request is made
12 between the hours of 8:00 a.m. and 5:00 p.m. every day except Sunday. A
13 majority of the members of the board shall constitute a quorum at any meeting
14 and no business shall be transacted unless a quorum is present. The board,
15 acting as a board, shall exercise all powers of the board, without delegation
16 thereof to any other governmental or other body or entity or association **except**
17 **as provided in subsection 3 of this section**, and without delegation thereof
18 to less than a quorum of the board. Agents, employees, engineers, auditors,
19 attorneys, [firemen] **firefighters**, and any other member of the staff of the
20 district may be employed or discharged only by a board which includes at least
21 two directors; but any board of directors may suspend from duty any such person
22 or staff member who willfully and deliberately neglects or refuses to perform his
23 or her regular functions.

24 2. Any vacancy on the board shall be filled by the remaining elected
25 members of the board, except when less than two elected members remain on the
26 board any vacancy shall be filled by the circuit court of the county in which all
27 or a majority of the district lies. The appointee or appointees shall act until the
28 next biennial election at which a director or directors are elected to serve the
29 remainder of the unexpired term.

30 3. **Upon a majority vote of the board, the board may delegate**
31 **such powers and responsibilities granted in subdivisions (4), (6), (8), (9),**

32 and (11) of section 321.220, and granted in subdivisions (4), (6), (8), (9),
33 and (11) of section 321.600, to the fire chief as the board deems
34 appropriate for the efficient operation of the district. The board shall
35 have the power to rescind any delegation of power under this
36 subsection by majority vote of the board.

✓