

SECOND REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

HOUSE BILL NO. 1340

95TH GENERAL ASSEMBLY

3641L.02T

2010

AN ACT

To repeal section 321.247, RSMo, relating to sales taxes for fire protection districts.

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

Section A. Section 321.247, RSMo, is repealed.

2 [321.247. 1. In any county of the third classification without a township
3 form of government and with more than thirteen thousand seventy-five but fewer
4 than thirteen thousand one hundred seventy-five inhabitants, the governing body
5 of any fire protection district may impose a sales tax in an amount up to one
6 percent on all retail sales made in such fire protection district which are subject
7 to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo,
8 provided that such sales tax shall be accompanied by a reduction in the district's
9 tax rate as defined in section 137.073, RSMo. The tax authorized by this section
10 shall be in addition to any and all other sales taxes allowed by law, except that no
11 sales tax imposed pursuant to the provisions of this section shall be effective
12 unless the governing body of the fire protection district submits to the voters of
13 such fire protection district, at a municipal or state general, primary or special
14 election, a proposal to authorize the governing body of the fire protection district
to impose a tax pursuant to this section.

15 2. The ballot of submission shall contain, but need not be limited to, the
16 following language:

17 Shall (insert name of fire protection district) impose a sales tax
18 of (insert amount up to one) percent for the purpose of providing
19 revenues for the operation of the (insert name of fire protection
20 district) and the total property tax levy on properties in the
21 (insert name of the fire protection district) shall be reduced annually by an
22 amount which reduces property tax revenues by an amount equal to fifty percent
23 of the previous year's revenue collected from this sales tax?

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.

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☐ YES☐ NO

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If you are favor of the question, plan an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

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3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax authorized in this section shall be in effect and the governing body of the fire protection district shall lower the level of its tax rate by an amount which reduces property tax revenues by an amount equal to fifty percent of the amount of sales tax collected in the preceding year. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire protection district shall not impose the sales tax authorized in this section unless and until the governing body of such fire protection district resubmits a proposal to authorize the governing body of the fire protection district to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

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4. All revenue received by a district from the tax authorized pursuant to this section shall be deposited in two special trust funds, and be used solely for the purposes specified in the proposal submitted pursuant to this section for so long as the tax shall remain in effect.

5. Ninety-five percent of the sales taxes collected by the director of revenue pursuant to this section, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited into the "Ambulance or Fire Protection District Sales Tax Trust Fund" pursuant to section 321.552. The remaining five percent of the sales taxes collected by the director of revenue pursuant to this section shall be deposited in a special trust fund, which is hereby created, to be known as the "Distressed Fire Protection District Fund". The moneys in the distressed fire protection district fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and the amount collected in each district imposing a sales tax pursuant to this section, and the records shall be open to inspection by officers of the county and to the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month in equal parts to the governing body of any fire protection district located within any county with a charter form of government and with more than one million inhabitants, with a median household income of seventy percent or less of the median household income for the county in which such fire protection is located; such funds shall be deposited with the board treasurer of each such district.

6. The director of revenue may make refunds from the amounts in the trust fund and credit any district for erroneous payments and overpayments made,

67 and may redeem dishonored checks and drafts deposited to the credit of such
68 district. If any district abolishes the tax, the district shall notify the director of
69 revenue of the action at least ninety days prior to the effective date of the repeal
70 and the director of revenue may order retention in the trust fund, for a period of
71 one year, of two percent of the amount collected after receipt of such notice to
72 cover possible refunds or overpayment of the tax and to redeem dishonored
73 checks and drafts deposited to the credit of such accounts. After one year has
74 elapsed after the effective date of abolition of the tax in such district, the director
75 of revenue shall remit the balance in the account to the district and close the
76 account of that district. The director of revenue shall notify each district of each
77 instance of any amount refunded or any check redeemed from receipts due the
78 district.

79 7. Except as modified in this section, all provisions of sections 32.085
80 and 32.087, RSMo, shall apply to the tax imposed pursuant to this section.]

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