

SECOND REGULAR SESSION

# HOUSE BILL NO. 1976

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES BIVINS (Sponsor), ALLEN AND FUNDERBURK (Co-sponsors).

4517L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 190.335 and 190.337, RSMo, and to enact in lieu thereof two new sections relating to taxes to fund emergency services.

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

Section A. Sections 190.335 and 190.337, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 190.335 and 190.337, to read as follows: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 of ..... (insert rate of percent) percent for the purpose of providing central

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.

18 dispatching of fire protection, emergency ambulance service, including emergency telephone  
19 services, and other 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. Amounts collected  
43 in excess of that necessary within a given year shall be carried forward to subsequent years. The  
44 governing body shall make its determination of such tax rate each year no later than September  
45 first and shall fix the new rate which shall be collected as provided in this act. Immediately upon  
46 making its determination and fixing the rate, the governing body shall publish in its minutes the  
47 new rate, and it shall notify every retailer by mail of the new rate.

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

54 relinquish and no longer exercise the duties prescribed in this chapter with regard to the  
55 provision of emergency services and such duties shall be exercised by the board.

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

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

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

74 12. (1) Notwithstanding the provisions of subsections 8 to 10 of this section to the  
75 contrary, in any county of the second classification with more than fifty-four thousand two  
76 hundred but fewer than fifty-four thousand three hundred inhabitants that has approved a sales  
77 tax under this section, the county commission shall appoint the members of the board to  
78 administer the funds and oversee the provision of emergency services in the county.

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

- 81 (a) The head of any of the county's fire protection districts, or a designee;
- 82 (b) The head of any of the county's ambulance districts, or a designee;
- 83 (c) The county sheriff, or a designee;
- 84 (d) The head of any of the police departments in the county, or a designee; and
- 85 (e) The head of any of the county's emergency management organizations, or a designee.

86 (3) Upon the appointment of the board under this subsection, the board shall have the  
87 power provided in section 190.339 and shall exercise all powers and duties exercised by the  
88 county commission under this chapter, and the commission shall relinquish all powers and duties  
89 relating to the provision of emergency services under this chapter to the board.

