

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2070
95TH GENERAL ASSEMBLY

4962L.05T

2010

AN ACT

To repeal sections 321.243 and 650.399, RSMo, and to enact in lieu thereof two new sections relating to taxes for joint central fire and emergency dispatching services.

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

Section A. Sections 321.243 and 650.399, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 321.243 and 650.399, 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
5 such tax, **including any existing surplus funds**, shall be used [solely] for the purpose of
6 establishing and providing a joint central fire and emergency dispatching service[, and, in any
7 county with a charter form of government and with more than one million inhabitants,] **and** for
8 expenditures for equipment and services, except for salaries, wages, and benefits, by cities,
9 towns, villages, counties, or fire protection districts which contract with such joint central fire
10 and emergency dispatching service.

11 2. The additional tax prescribed by this section shall be levied only when the governing
12 body of the city, town, village, county, fire protection district, or central fire and emergency
13 services board determines that a central fire and emergency dispatching center will meet the
14 minimum requirements set by section 321.245, and, except where a central fire and emergency
15 services board is established in accordance with subsection 4 of this section, when the governing

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.

16 body has entered into a contract with the center for fire and emergency dispatching services. The
17 funds from the tax shall be kept separate and apart from all other funds of the city, town, village,
18 county, fire protection district, or central fire and emergency services board and shall be paid out
19 only on order of the governing body. Except as provided in subsection 4 of this section, all funds
20 received by such center, and all operations of such center shall be governed and controlled by
21 a board of directors consisting of one member from each such agency using the joint central fire
22 and emergency dispatching service. Except as otherwise provided in subsection 4 of this section,
23 in any county, city, town, or village, where a tax-supported fire protection district is provided
24 emergency dispatching services by any form of joint communication organization or emergency
25 dispatching center, receiving directly or indirectly any funds so levied and collected as provided
26 in this section including any funds or tariffs paid by telephone subscribers for 911 emergency
27 service, such joint communication organization, however organized, shall be governed by a
28 board of directors, and the board of directors shall consist in part of one member appointed by
29 each county, city, town, village or tax-supported fire protection district, so served. The members
30 shall be an elected official of a fire protection district, ambulance district or city council
31 appointed by each such agency to serve for a one-year term or until a successor is duly 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 fire
53 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 as established in the bylaws. Any other meeting may be called by four of the seven
68 members voting in favor of having an additional meeting.

69 **5. Any fire protection district in any county with a charter form of government and**
70 **with more than one hundred ninety-eight thousand but fewer than one hundred ninety-**
71 **nine thousand two hundred inhabitants that has levied any tax under this section and has**
72 **levied and imposed any communications tax for central fire and emergency dispatching**
73 **services may submit a proposal to the voters of the fire protection district to use the**
74 **revenue derived from the tax imposed under this section for general revenue purposes. No**
75 **revenues derived from any such tax imposed under this section shall be used for any**
76 **purpose other than the stated purpose unless and until such proposal to use the revenue**
77 **for general revenue purposes has been submitted to and approved by the voters of the fire**
78 **protection district in the same manner as other proposals are submitted to and approved**
79 **by the voters of the fire protection district.**

650.399. 1. The board of commissioners may, by a majority vote of its members, request
2 that the governing body of the county submit to the qualified voters of such county at a general,
3 primary or special election either of the questions contained in subsection 2 of this section. The
4 governing body may approve or deny such request. The governing body may also vote to submit
5 such question without a request of the board of commissioners. The county election official shall
6 give legal notice of the election pursuant to chapter 115, RSMo.

7 2. The questions shall be put in substantially the following form:

8 (1) "Shall (name of county) establish an emergency communications system fund to
9 establish (and/or) maintain an emergency communications system, and for which the county shall
10 levy a tax of (insert exact amount, not to exceed six cents) per each one hundred dollars assessed
11 valuation therefor, to be paid into the fund for that purpose?"

12 ☐ YES ☐ NO; or

13 (2) "Shall (name of county) establish an emergency communications system fund to
14 establish (and/or) maintain an emergency communications system, and for which the county shall
15 levy a sales tax of (insert exact amount, not to exceed one-tenth of one percent), to be paid into
16 the fund for that purpose?"

17 ☐ YES ☐ NO

18 3. The election shall be conducted and vote canvassed in the same manner as other
19 county elections. If the majority of the qualified voters voting thereon vote in favor of such tax,
20 then the county shall levy such tax in the specified amount, beginning in the tax year
21 immediately following its approval. The tax so levied shall be collected along with other county
22 taxes in the manner provided by law. If the majority of the qualified voters voting thereon vote
23 against such tax, then such tax shall not be imposed unless such tax is resubmitted to the voters
24 and a majority of the qualified voters voting thereon approve such tax.

25 **4. If a majority of the votes cast on the question by the qualified voters voting**
26 **thereon are in favor of the question authorizing a sales tax, then the tax shall become**
27 **effective on the first day of the second calendar quarter after the director of revenue**
28 **receives notification of adoption of the local sales tax. Any sales tax levied under this**
29 **section shall apply to all retail sales made within the county which are subject to sales tax**
30 **under chapter 144, except sales of food as defined in section 144.014. If a majority of the**
31 **votes cast on the question by the qualified voters voting thereon are opposed to the**
32 **question authorizing the sales tax, then the tax shall not become effective unless and until**
33 **the question is resubmitted under this section to the qualified voters and such question is**
34 **approved by a majority of the qualified voters voting on the question, but no question shall**
35 **be resubmitted under this section sooner than twelve months from the date of the last**
36 **question submitted to and opposed by the voters under this section.**

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

39 **6. All revenue collected under this section by the director of the department of**
40 **revenue on behalf of any county, except for one percent for the cost of collection which**
41 **shall be deposited in the state's general revenue fund, shall be deposited in a special trust**
42 **fund, which is hereby created and shall be known as the "County Emergency**
43 **Communications Sales Tax Fund", and shall be used solely for the designated purposes.**

44 Moneys in the fund shall not be deemed to be state funds, and shall not be commingled
45 with any funds of the state. The director may make refunds from the amounts in the fund
46 and credited to the county for erroneous payments and overpayments made, and may
47 redeem dishonored checks and drafts deposited to the credit of such county. Any funds
48 in the special fund which are not needed for current expenditures shall be invested in the
49 same manner as other funds are invested. Any interest and moneys earned on such
50 investments shall be credited to the fund. Not later than the tenth day of each month, the
51 director of revenue shall distribute all moneys deposited in the fund during the preceding
52 month by distributing the sum due the county as certified by the director of revenue to the
53 county treasurer, or such other officer as may be designated by the county ordinance or
54 order, of each county imposing the tax authorized by this section.

55 7. If the tax is repealed or terminated by any means, all funds remaining in the
56 special trust fund shall continue to be used solely for the designated purposes, and the
57 county shall notify the director of the department of revenue of the action at least ninety
58 days before the effective date of the repeal and the director may order retention in the trust
59 fund, for a period of one year, of two percent of the amount collected after receipt of such
60 notice to cover possible refunds or overpayment of the tax and to redeem dishonored
61 checks and drafts deposited to the credit of such accounts. After one year has elapsed after
62 the effective date of abolition of the tax in such county, the director shall remit the balance
63 in the account to the county and close the account of that county. The director shall notify
64 each county of each instance of any amount refunded or any check redeemed from receipts
65 due the county.

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