

SECOND REGULAR SESSION

HOUSE BILL NO. 2475

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DIEHL.

5485L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 650.390, 650.396, and 650.399, RSMo, and to enact in lieu thereof three new sections relating to emergency communication systems.

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

Section A. Sections 650.390, 650.396, and 650.399, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 650.390, 650.396, and 650.399, to read as follows:

650.390. As used in sections 650.390 to 650.411, the following words and terms mean:

(1) "Board of commissioners", a board appointed by the chief executive officer of the governing body within a service area for the purpose of administering a county emergency communications system. No board of commissioners established pursuant to sections 650.390 to 650.411 shall have jurisdiction over local emergency or police dispatching agencies;

(2) "County", any charter county with a population of more than nine hundred thousand inhabitants;

(3) "Emergency communications system", a wireless radio communication network, including infrastructure hardware and software, providing communications links that permit participating governmental or public safety entities to communicate within the area served by such system which is coterminous with the geographic boundaries of the county in which the emergency communications system is situated, **including without limitation a radio system, an emergency alert system, and an enhanced 911 system;**

(4) "Governing body", the legislative body of any county with a charter form of government and a population of more than nine hundred thousand inhabitants.

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.

650.396. A county in which an emergency communications system commission has been
 2 established may, by a majority vote of the qualified voters voting thereon, levy and collect a tax
 3 on the taxable real property in the district, not to exceed six cents per one hundred dollars of
 4 assessed valuation, **or a sales tax on all retail sales made within the county which are subject**
 5 **to sales tax under chapter 144, except sales of food as defined in section 144.014. Any sales**
 6 **tax levied and collected under this section shall not exceed one-tenth of one percent, shall**
 7 **be in addition to all other sales taxes imposed by law, and shall be stated separately from**
 8 **all other charges and taxes. The funds generated by either tax shall be used** to accomplish
 9 any of the following purposes:

- 10 (1) The provision of necessary funds to establish, operate and maintain an emergency
 11 communications system to serve the county in which the commission is located; and
- 12 (2) The provision of funds to supplement existing funds for the operation and
 13 maintenance of an existing emergency communications system in the county in which the
 14 commission is located.

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, **and operate** an emergency communications system, and for
 10 which the county shall levy a tax of (insert exact amount, not to exceed six cents) per each one
 11 hundred dollars assessed 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, **and operate** an emergency communications system, and for
 15 which the county shall levy a sales tax of (insert exact amount, not to exceed one-tenth of one
 16 percent), to be paid into 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] a
 20 **property** tax, then the county shall levy such tax in the specified amount, beginning in the tax
 21 year immediately following its approval. The **property** tax so levied shall be collected along
 22 with other county taxes in the manner provided by law. If the majority of the qualified voters

23 voting thereon vote against [such] **a property** tax, then such tax shall not be imposed unless such
24 tax is resubmitted to the voters and a majority of the qualified voters voting thereon approve such
25 tax.

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

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

38 **6. All revenue collected under this section by the director of the department of**
39 **revenue on behalf of any county, except for one percent for the cost of collection which**
40 **shall be deposited in the state's general revenue fund, shall be deposited in a special trust**
41 **fund, which is hereby created and shall be known as the "County Emergency**
42 **Communications Sales Tax Fund", and shall be used solely for the designated purposes.**
43 **Moneys in the fund shall not be deemed to be state funds, and shall not be commingled**
44 **with any funds of the state. The director may make refunds from the amounts in the fund**
45 **and credited to the county for erroneous payments and overpayments made, and may**
46 **redeem dishonored checks and drafts deposited to the credit of such county. Any funds**
47 **in the special fund which are not needed for current expenditures shall be invested in the**
48 **same manner as other funds are invested. Any interest and moneys earned on such**
49 **investments shall be credited to the fund. Not later than the tenth day of each month, the**
50 **director of revenue shall distribute all moneys deposited in the fund during the preceding**
51 **month by distributing the sum due the county as certified by the director of revenue to the**
52 **county treasurer, or such other officer as may be designated by the county ordinance or**
53 **order, of each county imposing the tax authorized by this section.**

54 **7. If the tax is repealed or terminated by any means, all funds remaining in the**
55 **special trust fund shall continue to be used solely for the designated purposes, and the**
56 **county shall notify the director of the department of revenue of the action at least ninety**
57 **days before the effective date of the repeal and the director may order retention in the trust**
58 **fund, for a period of one year, of two percent of the amount collected after receipt of such**

59 **notice to cover possible refunds or overpayment of the tax and to redeem dishonored**
60 **checks and drafts deposited to the credit of such accounts. After one year has elapsed after**
61 **the effective date of abolition of the tax in such county, the director shall remit the balance**
62 **in the account to the county and close the account of that county. The director shall notify**
63 **each county of each instance of any amount refunded or any check redeemed from receipts**
64 **due the county.**

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