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**ORIGINAL**

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HOUSE \_\_\_\_\_ AMENDMENT NO. \_\_\_\_\_

NANCE

Offered By

36TH

1 Amend ~~HCS Senate~~ Bill No. 61, Page 15, Section 86.213,  
2 Line 33, by inserting after all of said section the following:

3 "94.585. 1. The governing body of any city of the third classification with more than ten  
4 thousand eight hundred but fewer than ten thousand nine hundred inhabitants and located in more  
5 than one county may impose, by order or ordinance, a sales tax on all retail sales made within the  
6 city which are subject to sales tax under chapter 144. The tax authorized in this section shall not  
7 exceed one percent, and shall be imposed solely for the purpose of funding the construction,  
8 maintenance, operation, and equipping of a community center and retiring any bonds issued for  
9 such purposes. The tax authorized in this section shall be in addition to all other sales taxes  
10 imposed by law, and shall be stated separately from all other charges and taxes.

11 2. No such order or ordinance adopted under this section shall become effective unless the  
12 governing body of the city submits to the voters residing within the city at a state general, primary,  
13 or special election a proposal to authorize the governing body of the city to impose a tax and issue  
14 bonds under this section. Such a proposal may include only the proposal to impose a sales tax or  
15 a proposal to issue bonds and to impose a sales tax to retire such bonds.

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

18 (1) If the proposal submitted involves only authorization to impose the tax authorized by  
19 this section, the following language:

20 Shall the municipality of ..... (municipality's name) impose a sales tax of ..... (insert  
21 amount) for a period of twenty-five years for the purpose of funding the construction.

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1 maintenance, operation, and equipping of a community center which may include the retirement  
2 of debt under previously authorized bonded indebtedness?

3 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
4 with revenues from the tax authorized by this section, the following language:

5 Shall the municipality of ..... (municipality's name) issue bonds in the amount ..... of .....  
6 (insert amount) for a period of twenty-five years to fund construction, maintenance, operation, and  
7 equipping of a community center and impose a sales tax of ..... (insert amount) to repay bonds?

8  
9 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
10 the question, then the tax shall become effective on the first day of the second calendar quarter  
11 after the director of revenue receives notification of adoption of the local sales tax, except that any  
12 proposal submitted to issue bonds shall be approved by the constitutionally required percentage of  
13 the voters voting thereon to become effective. If a majority of the votes cast on the question by  
14 the qualified voters voting thereon are opposed to the question, then the tax shall not become  
15 effective unless and until the question is resubmitted under this section to the qualified voters and  
16 such question is approved by the requisite majority of the qualified voters voting on the question.  
17 In no event shall a proposal under this section be submitted to the voters sooner than twelve  
18 months from the date of the last proposal under this section.

19 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
20 apply to the tax imposed under this section.

21 5. All revenue collected under this section by the director of the department of revenue on  
22 behalf of any city, except for one percent for the cost of collection which shall be deposited in the  
23 state's general revenue fund after payment of premiums for surety bonds as provided in section  
24 32.087, shall be deposited in a special trust fund, which is hereby created and shall be known as  
25 the "City Community Center Sales Tax Trust Fund", and shall be used solely for the designated  
26 purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled



1 with any funds of the state. The director may make refunds from the amounts in the fund and  
2 credited to the city for erroneous payments and overpayments made, and may redeem dishonored  
3 checks and drafts deposited to the credit of such city. Any funds in the special fund which are not  
4 needed for meeting current obligations under any bond issued under this section or for current  
5 expenditures shall be invested in the same manner as other funds are invested. Any interest and  
6 moneys earned on such investments shall be credited to the fund.

7 6. The governing body of any city that has adopted the sales tax authorized in this section  
8 may submit the question of repeal of the tax to the voters on any date available for elections for  
9 the city. Except as provided in subsection 9 of this section, if a majority of the votes cast on the  
10 question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become  
11 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
12 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the  
13 repeal, then the sales tax authorized in this section shall remain effective until the question is  
14 resubmitted under this section to the qualified voters and the repeal is approved by a majority of  
15 the qualified voters voting on the question.

16 7. Whenever the governing body of any city that has adopted the sales tax authorized in  
17 this section receives a petition, signed by a number of registered voters of the city equal to at least  
18 ten percent of the number of registered voters of the city voting in the last gubernatorial election,  
19 calling for an election to repeal the sales tax imposed under this section, the governing body shall  
20 submit to the voters of the city a proposal to repeal the tax. Except as provided in subsection 9 of  
21 this section, if a majority of the votes cast on the question by the qualified voters voting thereon  
22 are in favor of the repeal, the repeal shall become effective on December thirty-first of the  
23 calendar year in which such repeal was approved. If a majority of the votes cast on the question  
24 by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in  
25 this section shall remain effective until the question is resubmitted under this section to the  
26 qualified voters and the repeal is approved by a majority of the qualified voters voting on the



1 question.

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

12 9. No sales tax imposed under this section shall be terminated until all of any bonds  
13 issued under this section have been retired.

14 10. The sales tax imposed under this section shall be imposed for a period of twenty-five  
15 years, and may be extended upon the approval of the voters of the city in the same manner in  
16 which the sales tax was adopted.

17 11. The city shall establish a board consisting of seven members, one of which shall be  
18 the mayor of the city, to administer the provisions of this section with such powers and duties  
19 which shall be delegated by the governing body of the city.

20 12. No bonds issued under this section shall be refinanced for a term longer than the  
21 number of years remaining on the original terms of the bonds being refinanced without the  
22 approval of the voters of the city. Any proposal to refinance such bonds submitted to the voters  
23 shall include the number of years the bonds will be refinanced and the number of years the sales  
24 tax will be extended to repay such refinanced bonds.”; and

25 Further amend said bill by amending the title, enacting clause, and intersectional references  
26 accordingly.

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