

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 61, Page 15, Section 86.213, Line 33,
by inserting after all of said section and line the following:

“94.900. 1. (1) The governing body of the following cities may impose a tax as provided in this section:

_____ (a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants[, or];

_____ (b) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants[, or];

_____ (c) Any city of the fourth classification with more than two thousand six hundred but fewer than two thousand seven hundred inhabitants and located in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants[, or];

_____ (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants;

_____ (e) Any home rule city with more than seventy-three thousand but fewer than seventy-five thousand inhabitants.

(2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and

1 emergency medical providers. The tax authorized by this section shall be in addition to any and all other
2 sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the
3 provisions of this section shall be effective unless the governing body of the city submits to the voters of
4 the city, at a county or state general, primary or special election, a proposal to authorize the governing
5 body of the city to impose a tax.

6 2. If the proposal submitted involves only authorization to impose the tax authorized by this
7 section, the ballot of submission shall contain, but need not be limited to, the following language:

8 Shall the city of (city's name) impose a citywide sales tax of
9 (insert amount) for the purpose of improving the public safety of the city?

10 ☐ YES

☐ NO

11 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the
12 question, place an "X" in the box opposite "NO".
13

14 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the
15 proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto
16 shall be in effect on the first day of the second calendar quarter after the director of revenue receives
17 notification of adoption of the local sales tax. If a proposal receives less than the required majority, then
18 the governing body of the city shall have no power to impose the sales tax herein authorized unless and
19 until the governing body of the city shall again have submitted another proposal to authorize the governing
20 body of the city to impose the sales tax authorized by this section and such proposal is approved by the
21 required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to
22 this section be submitted to the voters sooner than twelve months from the date of the last proposal
23 pursuant to this section.

24 3. All revenue received by a city from the tax authorized under the provisions of this section shall
25 be deposited in a special trust fund and shall be used solely for improving the public safety for such city
26 for so long as the tax shall remain in effect.

27 4. Once the tax authorized by this section is abolished or is terminated by any means, all funds
28 remaining in the special trust fund shall be used solely for improving the public safety for the city. Any

1 funds in such special trust fund which are not needed for current expenditures may be invested by the
2 governing body in accordance with applicable laws relating to the investment of other city funds.

3 5. All sales taxes collected by the director of the department of revenue under this section on
4 behalf of any city, less one percent for cost of collection which shall be deposited in the state's general
5 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be
6 deposited in a special trust fund, which is hereby created, to be known as the "City Public Safety Sales
7 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be
8 commingled with any funds of the state. The provisions of section 33.080 to the contrary
9 notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue
10 fund. The director of the department of revenue shall keep accurate records of the amount of money in the
11 trust and which was collected in each city imposing a sales tax pursuant to this section, and the records
12 shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each
13 month the director of the department of revenue shall distribute all moneys deposited in the trust fund
14 during the preceding month to the city which levied the tax; such funds shall be deposited with the city
15 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an
16 appropriation act to be enacted by the governing body of each such city. Expenditures may be made from
17 the fund for any functions authorized in the ordinance or order adopted by the governing body submitting
18 the tax to the voters.

19 6. The director of the department of revenue may make refunds from the amounts in the trust
20 fund and credited to any city for erroneous payments and overpayments made, and may redeem
21 dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city
22 shall notify the director of the department of revenue of the action at least ninety days prior to the
23 effective date of the repeal and the director of the department of revenue may order retention in the trust
24 fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover
25 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
26 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such
27 city, the director of the department of revenue shall remit the balance in the account to the city and close
28 the account of that city. The director of the department of revenue shall notify each city of each instance

of any amount refunded or any check redeemed from receipts due the city.

7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.”; and

Further amend said bill, Section 2, Page 21, Line 4, by inserting after all of said section and line the following:

“Section 3. 1. The governing body of any home rule city with more than eighty-four thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of capital improvements for public safety for such city, including but not limited to expenditures for new construction and equipment, repair and maintenance of buildings and equipment, and for financing such capital improvements for public safety. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of (city's name) impose a citywide sales tax of (insert amount) for the purpose of capital improvements for public safety of the city?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then

1 the governing body of the city shall have no power to impose the sales tax herein authorized unless and
2 until the governing body of the city shall again have submitted another proposal to authorize the governing
3 body of the city to impose the sales tax authorized by this section and such proposal is approved by the
4 required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to
5 this section be submitted to the voters sooner than twelve months from the date of the last proposal
6 pursuant to this section.

7 3. All revenue received by a city from the tax authorized under the provisions of this section shall
8 be deposited in a special trust fund and shall be used solely for capital improvements for public safety for
9 such city for so long as the tax shall remain in effect.

10 4. Once the tax authorized by this section is abolished or is terminated by any means, all funds
11 remaining in the special trust fund shall be used solely for capital improvements for public safety for the
12 city. Any funds in such special trust fund which are not needed for current expenditures may be invested
13 by the governing body in accordance with applicable laws relating to the investment of other city funds.

14 5. All sales taxes collected by the director of the department of revenue under this section on
15 behalf of any city, less one percent for cost of collection which shall be deposited in the state's general
16 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be
17 deposited in a special trust fund, which is hereby created, to be known as the "City Capital Improvements
18 for Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state
19 funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the
20 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the
21 general revenue fund. The director of the department of revenue shall keep accurate records of the
22 amount of money in the trust and which was collected in each city imposing a sales tax pursuant to this
23 section, and the records shall be open to the inspection of officers of the city and the public. Not later
24 than the tenth day of each month the director of the department of revenue shall distribute all moneys
25 deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be
26 deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust
27 fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures
28 may be made from the fund for any functions authorized in the ordinance or order adopted by the
29 governing body submitting the tax to the voters.

1 6. The director of the department of revenue may make refunds from the amounts in the trust
2 fund and credited to any city for erroneous payments and overpayments made, and may redeem
3 dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city
4 shall notify the director of the department of revenue of the action at least ninety days prior to the
5 effective date of the repeal and the director of the department of revenue may order retention in the trust
6 fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover
7 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
8 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such
9 city, the director of the department of revenue shall remit the balance in the account to the city and close
10 the account of that city. The director of the department of revenue shall notify each city of each instance
11 of any amount refunded or any check redeemed from receipts due the city.

12 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to
13 the tax imposed pursuant to this section.”; and

14
15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.