

HOUSE _____ AMENDMENT NO. _____

Offered By _____

AMEND House Committee Substitute for Senate Bill No. 90, Page 3, Section 103.089, Line 21,
by inserting after said section and line the following:

“144.032. The provisions of section 144.030 to the contrary notwithstanding, any city
imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing
a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax
under the provisions of sections 67.500 to 67.729 or 205.205, or any hospital district imposing a
sales tax under the provisions of section 206.165, may by ordinance impose a sales tax upon all
sales of metered water services, electricity, electrical current and natural, artificial or propane gas,
wood, coal, or home heating oil for domestic use only. Such tax shall be administered by the
department of revenue and assessed by the retailer in the same manner as any other city [or],
county, or hospital district sales tax. Domestic use shall be determined in the same manner as the
determination of domestic use for exemption of such sales from the state sales tax under the
provisions of section 144.030.”; and

Further amend said Bill, Section 192.300, Page 4, Line 30, by inserting after all of said section
and line the following:

“205.205. 1. The governing body of any county of the third classification without a
township form of government and with more than eleven thousand seven hundred fifty but fewer
than eleven thousand eight hundred fifty inhabitants, and operates a hospital established under this
chapter may, by resolution, abolish the property tax authorized to fund the county hospital under
this chapter and impose a sales tax on all retail sales made within the county which are subject to
sales tax under chapter 144 and all sales of metered water services, electricity, electrical current
and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only as
provided under section 144.032. The tax authorized in this section shall be not more than one
percent, and shall be imposed solely for the purpose of funding the county hospital. The tax
authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be
stated separately from all other charges and taxes.

2. No such resolution adopted under this section shall become effective unless the
governing body of the county submits to the voters residing within the county at a state general,

1 primary, or special election a proposal to authorize the governing body of the county to impose a
2 tax under this section. If a majority of the votes cast on the question by the qualified voters voting
3 thereon are in favor of the question, then the tax shall become effective on the first day of the
4 second calendar quarter after the director of revenue receives notification of adoption of the local
5 sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are
6 opposed to the question, then the tax shall not become effective unless and until the question is
7 resubmitted under this section to the qualified voters and such question is approved by a majority
8 of the qualified voters voting on the question.

9 3. All revenue collected under this section by the director of the department of revenue on
10 behalf of the county hospital, except for one percent for the cost of collection which shall be
11 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
12 hereby created and shall be known as the "County Hospital Sales Tax Fund", and shall be used
13 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and
14 shall not be commingled with any funds of the state. The director may make refunds from the
15 amounts in the fund and credited to the county for erroneous payments and overpayments made,
16 and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in
17 the special fund which are not needed for current expenditures shall be invested in the same
18 manner as other funds are invested. Any interest and moneys earned on such investments shall be
19 credited to the fund.

20 4. The governing body of any county that has adopted the sales tax authorized in this
21 section may submit the question of repeal of the tax to the voters on any date available for
22 elections for the county. If a majority of the votes cast on the question by the qualified voters
23 voting thereon are in favor of the repeal, that repeal shall become effective on December
24 thirty-first of the calendar year in which such repeal was approved.

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26 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
27 the repeal, then the sales tax authorized in this section shall remain effective until the question is
28 resubmitted under this section to the qualified voters and the repeal is approved by a majority of
29 the qualified voters voting on the question.

30 5. Whenever the governing body of any county that has adopted the sales tax authorized in
31 this section receives a petition, signed by a number of registered voters of the county equal to at
32 least ten percent of the number of registered voters of the county voting in the last gubernatorial
33 election, calling for an election to repeal the sales tax imposed under this section, the governing
34 body shall submit to the voters of the county a proposal to repeal the tax. If a majority of the votes
35 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal
36 shall become effective on December thirty-first of the calendar year in which such repeal was

1 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
2 opposed to the repeal, then the sales tax authorized in this section shall remain effective until the
3 question is resubmitted under this section to the qualified voters and the repeal is approved by a
4 majority of the qualified voters voting on the question.

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

15 206.165. 1. The governing body of any hospital district established under sections 206.010
16 to 206.160 in any county of the third classification without a township form of government and
17 with more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants
18 may, by resolution, abolish the property tax authorized in such district under this chapter and
19 impose a sales tax on all retail sales made within the district which are subject to sales tax under
20 chapter 144 and all sales of metered water services, electricity, electrical current and natural,
21 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
22 section 144.032. The tax authorized in this section shall be not more than one percent, and shall
23 be imposed solely for the purpose of funding the hospital district. The tax authorized in this
24 section shall be in addition to all other sales taxes imposed by law, and shall be stated separately
25 from all other charges and taxes.

26 2. No such resolution adopted under this section shall become effective unless the
27 governing body of the hospital district submits to the voters residing within the district at a state
28 general, primary, or special election a proposal to authorize the governing body of the district to
29 impose a tax under this section. If a majority of the votes cast on the question by the qualified
30 voters voting thereon are in favor of the question, then the tax shall become effective on the first
31 day of the second calendar quarter after the director of revenue receives notification of adoption of
32 the local sales tax. If a majority of the votes cast on the question by the qualified voters voting
33 thereon are opposed to the question, then the tax shall not become effective unless and until the
34 question is resubmitted under this section to the qualified voters and such question is approved by
35 a majority of the qualified voters voting on the question.

36 3. All revenue collected under this section by the director of the department of revenue on

1 behalf of the hospital district, except for one percent for the cost of collection which shall be
2 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
3 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used
4 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and
5 shall not be commingled with any funds of the state. The director may make refunds from the
6 amounts in the fund and credited to the district for erroneous payments and overpayments made,
7 and may redeem dishonored checks and drafts deposited to the credit of such district. Any funds
8 in the special fund which are not needed for current expenditures shall be invested in the same
9 manner as other funds are invested. Any interest and moneys earned on such investments shall be
10 credited to the fund.

11 4. The governing body of any hospital district that has adopted the sales tax authorized in
12 this section may submit the question of repeal of the tax to the voters on any date available for
13 elections for the district. If a majority of the votes cast on the question by the qualified voters
14 voting thereon are in favor of the repeal, that repeal shall become effective on December
15 thirty-first of the calendar year in which such repeal was approved.

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17 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
18 the repeal, then the sales tax authorized in this section shall remain effective until the question is
19 resubmitted under this section to the qualified voters and the repeal is approved by a majority of
20 the qualified voters voting on the question.

21 5. Whenever the governing body of any hospital district that has adopted the sales tax
22 authorized in this section receives a petition, signed by a number of registered voters of the district
23 equal to at least ten percent of the number of registered voters of the district voting in the last
24 gubernatorial election, calling for an election to repeal the sales tax imposed under this section,
25 the governing body shall submit to the voters of the district a proposal to repeal the tax. If a
26 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
27 repeal, the repeal shall become effective on December thirty-first of the calendar year in which
28 such repeal was approved. If a majority of the votes cast on the question by the qualified voters
29 voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain
30 effective until the question is resubmitted under this section to the qualified voters and the repeal
31 is approved by a majority of the qualified voters voting on the question.

32 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust
33 fund shall continue to be used solely for the designated purposes, and the hospital district shall
34 notify the director of the department of revenue of the action at least ninety days before the
35 effective date of the repeal and the director may order retention in the trust fund, for a period of
36 one year, of two percent of the amount collected after receipt of such notice to cover possible

1 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
2 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in
3 such district, the director shall remit the balance in the account to the district and close the
4 account of that district. The director shall notify each district of each instance of any amount
5 refunded or any check redeemed from receipts due the district.”; and
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7 Further amend said Bill, Page 5, Section 376.1227, Line 15, by inserting after all of said section
8 and line the following:

9 “Section B. Because immediate action is necessary to adequately fund certain hospital
10 districts in this state, the repeal and reenactment of section 144.032 and the enactment of section
11 206.165 of section A of this act are deemed necessary for the immediate preservation of the public
12 health, welfare, peace, and safety, and is hereby declared to be an emergency act within the
13 meaning of the constitution, and the repeal and reenactment of section 144.032 and the enactment
14 of section 206.165 of section A of this act shall be in full force and effect upon its passage and
15 approval.”; and
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17 Further amend said bill by amending the title, enacting clause, and intersectional references
18 accordingly.
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