

HOUSE**AMENDMENT NO. _____****Offered by _____****of _____**

1 AMEND House Committee Substitute No. 2 for Senate Committee
 2 Substitute for Senate Bill No. 117, Page 20, Section 70.730, Line
 3 52, by inserting after all of said line the following:

4 "94.900. 1. (1) The governing body of the following
 5 cities may impose a tax as provided in this section:

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

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

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

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

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

24 (2) The governing body of any city listed in subdivision
 25 (1) of this subsection is hereby authorized to impose, by
 26 ordinance or order, a sales tax in the amount of up to one-half
 27 of one percent on all retail sales made in such city which are
 28 subject to taxation under the provisions of sections 144.010 to

Action Taken _____ Date _____

1 144.525 for the purpose of improving the public safety for such
2 city, including but not limited to expenditures on equipment,
3 city employee salaries and benefits, and facilities for police,
4 fire and emergency medical providers. The tax authorized by this
5 section shall be in addition to any and all other sales taxes
6 allowed by law, except that no ordinance or order imposing a
7 sales tax pursuant to the provisions of this section shall be
8 effective unless the governing body of the city submits to the
9 voters of the city, at a county or state general, primary or
10 special election, a proposal to authorize the governing body of
11 the city to impose a tax.

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

16 Shall the city of
17 (city's name) impose a citywide sales tax of
18 (insert amount) for the purpose of improving the public safety of
19 the city?

20 ☐ YES

☐ NO

21
22 If you are in favor of the question, place an "X" in the box
23 opposite "YES". If you are opposed to the question, place an "X"
24 in the box opposite "NO".
25

26 If a majority of the votes cast on the proposal by the qualified
27 voters voting thereon are in favor of the proposal submitted
28 pursuant to this subsection, then the ordinance or order and any
29 amendments thereto shall be in effect on the first day of the
30 second calendar quarter after the director of revenue receives
31 notification of adoption of the local sales tax. If a proposal
32 receives less than the required majority, then the governing body
33 of the city shall have no power to impose the sales tax herein
34 authorized unless and until the governing body of the city shall
35 again have submitted another proposal to authorize the governing
36 body of the city to impose the sales tax authorized by this
37 section and such proposal is approved by the required majority of

1 the qualified voters voting thereon. However, in no event shall
2 a proposal pursuant to this section be submitted to the voters
3 sooner than twelve months from the date of the last proposal
4 pursuant to this section.

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

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

17 5. All sales taxes collected by the director of the
18 department of revenue under this section on behalf of any city,
19 less one percent for cost of collection which shall be deposited
20 in the state's general revenue fund after payment of premiums for
21 surety bonds as provided in section 32.087, shall be deposited in
22 a special trust fund, which is hereby created, to be known as the
23 "City Public Safety Sales Tax Trust Fund". The moneys in the
24 trust fund shall not be deemed to be state funds and shall not be
25 commingled with any funds of the state. The provisions of
26 section 33.080 to the contrary notwithstanding, money in this
27 fund shall not be transferred and placed to the credit of the
28 general revenue fund. The director of the department of revenue
29 shall keep accurate records of the amount of money in the trust
30 and which was collected in each city imposing a sales tax
31 pursuant to this section, and the records shall be open to the
32 inspection of officers of the city and the public. Not later
33 than the tenth day of each month the director of the department
34 of revenue shall distribute all moneys deposited in the trust
35 fund during the preceding month to the city which levied the tax;
36 such funds shall be deposited with the city treasurer of each
37 such city, and all expenditures of funds arising from the trust

1 fund shall be by an appropriation act to be enacted by the
2 governing body of each such city. Expenditures may be made from
3 the fund for any functions authorized in the ordinance or order
4 adopted by the governing body submitting the tax to the voters.

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

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

26 Further amend said title, enacting clause and intersectional
27 references accordingly.