

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute #2 for Senate Committee Substitute for Senate Bill No. 0117, Page 27, Section 144.032, Line 4, by inserting after the number "67.729" the words "or 205.205"; and

Further amend said Bill, Page 27, Section 144.032, Line 5, by deleting the number "205.205" and inserting in lieu thereof the number "206.165"; and

Further amend said Bill, Page 39, Section 168.071, Line 114, by inserting after said line the following:

"205.205. 1. The governing body of any county of the third classification that has a population of more than twelve thousand one hundred but fewer than twelve thousand five hundred inhabitants, adjoins a county of the second classification, 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, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective 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 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority

1 of the qualified voters voting on the question.

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

13 4. The governing body of any county that has adopted the sales tax authorized in this
14 section may submit the question of repeal of the tax to the voters on any date available for
15 elections for the county. If a majority of the votes cast on the question by the qualified voters
16 voting thereon are in favor of the repeal, that repeal shall become effective on December
17 thirty-first of the calendar year in which such repeal was approved.
18 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
19 the repeal, then the sales tax authorized in this section shall remain effective until the question is
20 resubmitted under this section to the qualified voters and the repeal is approved by a majority of
21 the qualified voters voting on the question.

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

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

1 percent of the amount collected after receipt of such notice to cover possible refunds or
2 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
3 accounts. After one year has elapsed after the effective date of abolition of the tax in such county,
4 the director shall remit the balance in the account to the county and close the account of that
5 county. The director shall notify each county of each instance of any amount refunded or any
6 check redeemed from receipts due the county.”; and

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8 Further amend said bill, page 39, section 205.205, line 1, by deleting "205.205" and inserting in
9 lieu thereof the number "206.165"; and

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11 Further amend said bill, page 39, section 205.205, line 2 by deleting "205.160 to 205.379" and
12 inserting in lieu thereof "206.010 to 206.160"; and

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14 Further amend said bill, page 51, section B, line 3 by deleting "205.205" and inserting in lieu
15 thereof the number "206.165"; and

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17 Further amend said bill, page 51, section B, line 6, by deleting "205.205" and inserting in lieu
18 thereof the number "206.165"; and

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