

CCS HCS SS SB 226 -- ORGAN DONOR PROGRAM FUND AND AMBULANCE AND  
FIRE PROTECTION DISTRICTS

This bill changes the laws regarding the Organ Donor Program Fund and ambulance and fire protection districts. In its main provisions, the bill:

(1) Authorizes, beginning January 1, 2011, an individual or corporation to designate at least \$2 on a Missouri individual income tax return or at least \$4 on a combined return of his or her tax refund amount to the Organ Donor Program Fund. A taxpayer may also donate to the fund by sending a separate check with the payment of his or her taxes (Section 143.1016, RSMo);

(2) Authorizes any ambulance district established under Chapter 190 on or after August 28, 2011, with the exception of an ambulance district in St. Louis County, to impose, upon voter approval, a sales tax of up to 0.5% in lieu of a property tax to fund the district. A petition to establish an ambulance district must state whether it will be funded by a property or a sales tax. If the sales tax is approved, the governing body of the ambulance district must lower its tax rate by an amount equal to 50% of the amount of sales tax collected in the preceding year. The Department of Revenue will deposit the sales tax in the newly created Ambulance District Sales Tax Trust Fund less 1% of the amount collected which is to be deposited into the General Revenue Fund for the cost of collecting the sales tax (Sections 190.015, 190.035, and 190.040);

(3) Establishes a procedure by which an ambulance district board member may be recalled from office by the registered voters of the member's election district. No board member can be recalled during the first or last 180 days of the member's current term or if a previous recall election was in the member's favor during the current term (Section 190.056); and

(4) Removes obsolete provisions regarding the term of office for fire protection district board members in St. Charles County (Section 321.120).

The provisions regarding the Organ Donor Program Fund will expire December 31 six years from the effective date.