

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 24, Section 192.310, Page 62, Line 7, by
2 inserting the following after all of said Line:

3
4 "205.207. 1. The governing body of any county of the third classification without a
5 township form of government and with more than sixteen thousand but fewer than eighteen thousand
6 inhabitants and with a city of the third classification with more than eight thousand but fewer than
7 nine thousand inhabitants as the county seat, that operates a hospital established under this chapter
8 may, by resolution, abolish the property tax authorized to fund the county under this chapter and
9 impose a sales tax on all retail sales made within the county which are subject to under chapter 144.
10 The tax authorized in this section shall be not more than two percent, and shall be imposed solely for
11 the purpose of funding the county hospital. The tax authorized in this section shall be in addition to
12 all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

13 2. No such resolution adopted under this section shall become effective unless the governing
14 body of the county submits to the voters residing within the county at a state general, primary, or
15 special election a proposal to authorize the governing body of the county to impose a tax under this
16 section. If a majority of the votes cast on the question by the qualified voters voting thereon are in
17 favor of the question, then the tax shall become effective on the first day of the second calendar
18 quarter after the director of revenue receives notification of adoption of the local sales tax. If a
19 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
20 question, then the tax shall not become effective unless and until the question is resubmitted under
21 this section to the qualified voters and such question is approved by a majority of the qualified voters
22 voting on the question.

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

Action Taken _____ Date _____

1 4. The governing body of any county that has adopted the sales tax authorized in this section
2 may submit the question of repeal of the tax to the voters on any date available for elections for the
3 county. If a majority of the votes cast on the question by the qualified voters voting thereon are in
4 favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in
5 which such repeal was approved. If a majority of the votes cast on the question by the qualified
6 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
7 remain effective until the question is resubmitted under this section to the qualified voters and the
8 repeal is approved by a majority of the qualified voters voting on the question.

9 5. Whenever the governing body of any county that has adopted the sales tax authorized in
10 this section receives a petition, signed by a number of registered voters of the county equal to at least
11 ten percent of the number of registered voters of the county voting in the last gubernatorial election,
12 calling for an election to repeal the sales tax imposed under this section, the governing body shall
13 submit to the voters of the county a proposal to repeal the tax. If a majority of the votes cast on the
14 question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become
15 effective on December thirty-first of the calendar year in which such repeal was approved. If a
16 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
17 repeal, then the sales tax authorized in this section shall remain effective until the question is
18 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
19 qualified voters voting on the question.

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

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