

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 24, Page 26, Section 92.387, Line 2, by
2 inserting after all of said section the following:

3 "96.155. 1. The board of trustees of a hospital established under this chapter, with the
4 concurrence of the council of the city of the third class, may, by resolution, abolish the property tax
5 authorized by section 96.150 to fund the operations of a hospital in accordance with sections 96.150
6 to 96.228 and impose a sales tax on all retail sales made within the city which are subject to sales tax
7 under chapter 144 and all sales of metered water services, electricity, electrical current and natural,
8 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
9 section 144.032. The tax authorized in this section shall be not more than one percent, and shall be
10 imposed solely for the purpose of funding the operations of a hospital under sections 96.150 to
11 96.228. The tax authorized in this section shall be in addition to all other sales taxes imposed by law,
12 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 board of
14 trustees of such a hospital submits to the voters residing within the city of the third class at a state
15 general, primary, or special election a proposal to authorize the board of trustees to impose a tax
16 under this section. If two-thirds of the votes cast on the question by the qualified voters voting
17 thereon are in favor of the question, then the tax shall become effective on the first day of the second
18 calendar quarter after the director of revenue receives notification of adoption of the local sales tax.
19 If less than two-thirds of the votes cast on the question by the qualified voters voting thereon are in
20 favor of the question, then the tax shall not become effective unless and until the question is
21 resubmitted under this section to the qualified voters and such question is approved by two-thirds of
22 the qualified voters 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 hospital operated under sections 96.150 to 96.228, except for one percent for the cost of
25 collection which shall be deposited in the state's general revenue fund, shall be deposited in a special
26 trust fund, which is hereby created and shall be known as the "City of the Third Class City Hospital
27 Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not
28 be deemed to be state funds, and shall not be commingled with any funds of the state. The director
29 may make refunds from the amounts in the fund and credited to the board of trustees of the city
30 hospital for erroneous payments and overpayments made, and may redeem dishonored checks and
31 drafts deposited to the credit of such board of trustees. Any funds in the special fund which are not
32 needed for current expenditures shall be invested in the same manner as other funds are invested.

Action Taken _____ Date _____

1 Any interest and moneys earned on such investments shall be credited to the fund.

2 4. The board of trustees of a hospital operated under sections 96.150 to 96.228 that has
 3 adopted the sales tax authorized in this section may submit the question of repeal of the tax to the
 4 voters on any date available for elections for the city of the third class. If a majority of the votes cast
 5 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall
 6 become effective on December thirty-first of the calendar year in which such repeal was approved.
 7 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 8 the repeal, then the sales tax authorized in this section shall remain effective until the question is
 9 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
 10 qualified voters voting on the question.

11 5. Whenever the board of trustees of a hospital operated under sections 96.150 to 96.228 that
 12 has adopted the sales tax authorized in this section receives a petition, signed by a number of
 13 registered voters of the city of the third class equal to at least ten percent of the number of registered
 14 voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales
 15 tax imposed under this section, the board of trustees shall submit to the voters of the city of the third
 16 class a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified
 17 voters voting thereon are in favor of the repeal, the repeal shall become effective on December
 18 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on
 19 the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
 20 authorized in this section shall remain effective until the question is resubmitted under this section to
 21 the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
 22 question.

23 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust
 24 fund shall continue to be used solely for the designated purposes, and the board of trustees shall
 25 notify the director of the department of revenue of the action at least ninety days before the effective
 26 date of the repeal and the director may order retention in the trust fund, for a period of one year, of
 27 two percent of the amount collected after receipt of such notice to cover possible refunds or
 28 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 29 accounts. After one year has elapsed after the effective date of abolition of the tax in such city of the
 30 third class, the director shall remit the balance in the account to the district and close the account of
 31 that city hospital. The director shall notify each board of trustees of each instance of any amount
 32 refunded or any check redeemed from receipts due the hospital operated under sections 96.150 to
 33 96.228."; and

34
 35 Further amend said bill, Page 45, Section 144.030, Line 288, by inserting after all of said section the
 36 following:

37 "144.032. The provisions of section 144.030 to the contrary notwithstanding, any city
 38 imposing a sales tax under the provisions of sections 94.500 to 94.570 or sections 96.150 to 96.228,
 39 or any county imposing a sales tax under the provisions of sections 66.600 to 66.635, or any county
 40 imposing a sales tax under the provisions of sections 67.500 to 67.729 or section 205.205, or any
 41 hospital district imposing a sales tax under the provisions of section 206.165, or any hospital district

1 imposing a sales tax under the provisions of section 205.205 may by ordinance impose a sales tax
 2 upon all sales of metered water services, electricity, electrical current and natural, artificial or
 3 propane gas, wood, coal, or home heating oil for domestic use only. Such tax shall be administered
 4 by the department of revenue and assessed by the retailer in the same manner as any other city,
 5 county, or hospital district sales tax. Domestic use shall be determined in the same manner as the
 6 determination of domestic use for exemption of such sales from the state sales tax under the
 7 provisions of section 144.030."; and

8
 9 Further amend said bill, Page 62, Section 192.310, Line 7, by inserting after all of said section the
 10 following:

11 "205.205. 1. The governing body of any [hospital district] county which has established a
 12 county hospital under sections 205.160 to 205.379 [in any county of the third classification without a
 13 township form of government and with more than ten thousand six hundred but fewer than ten
 14 thousand seven hundred inhabitants or any county of the third classification without a township form
 15 of government and with more than eleven thousand seven hundred fifty but fewer than eleven
 16 thousand eight hundred fifty inhabitants] may, by resolution, abolish the property tax authorized [in
 17 such district] by section 205.200 to fund a county hospital under this chapter and impose a sales tax
 18 on all retail sales made within the district which are subject to sales tax under chapter 144 and all
 19 sales of metered water services, electricity, electrical current and natural, artificial or propane gas,
 20 wood, coal, or home heating oil for domestic use only as provided under section 144.032. The tax
 21 authorized in this section shall be not more than one percent, and shall be imposed solely for the
 22 purpose of funding the county hospital [district]. The tax authorized in this section shall be in
 23 addition to all other sales taxes imposed by law, and shall be stated separately from all other charges
 24 and taxes.

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

35 3. All revenue collected under this section by the director of the department of revenue on
 36 behalf of the county hospital [district], except for one percent for the cost of collection which shall
 37 be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
 38 hereby created and shall be known as the "County Hospital [District] Sales Tax Fund", and shall be
 39 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
 40 and shall not be commingled with any funds of the state. The director may make refunds from the
 41 amounts in the fund and credited to the district for erroneous payments and overpayments made, and

1 may redeem dishonored checks and drafts deposited to the credit of such district. Any funds in the
 2 special fund which are not needed for current expenditures shall be invested in the same manner as
 3 other funds are invested. Any interest and moneys earned on such investments shall be credited to
 4 the fund.

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

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

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

35 7. The levy of a sales tax by a county under this section or section 205.202 shall be deemed
 36 to comply with the requirements of this section if it was approved prior to January 1, 2012, by the
 37 voters of the county.

38 206.165. 1. The governing body of any hospital district established under sections 206.010
 39 to 206.160 may, by resolution, abolish the property tax authorized in such district under this chapter
 40 and impose a sales tax on all retail sales made within the district which are subject to sales tax under
 41 chapter 144 and all sales of metered water services, electricity, electrical current and natural,

1 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
2 section 144.032. The tax authorized in this section shall not be more than one percent, and shall be
3 imposed solely for the purpose of funding the hospital district. The tax authorized in this section
4 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all
5 other charges and taxes.

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

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

26 4. The governing body of any hospital district that has adopted the sales tax authorized in
27 this section may submit the question of repeal of the tax to the voters on any date available for
28 elections for the district. If a majority of the votes cast on the question by the qualified voters voting
29 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the
30 calendar year in which such repeal was approved. If a majority of the votes cast on the question by
31 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
32 section shall remain effective until the question is resubmitted under this section to the qualified
33 voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

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

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

14 7. The levy of a sales tax by a hospital district under section 205.205 shall be deemed to
15 comply with the requirements of this section if it was approved prior to January 1, 2012, by the
16 voters of the hospital district."; and

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