

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 and line the following:
3

4 "96.155. 1. The board of trustees of a hospital established under this chapter, with the
5 concurrence of the council of the city of the third class, may, by resolution, abolish the property tax
6 authorized by section 96.150 to fund the operations of a hospital in accordance with sections 96.150
7 to 96.228 and impose a sales tax on all retail sales made within the city which are subject to sales tax
8 under chapter 144 and all sales of metered water services, electricity, electrical current and natural,
9 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
10 section 144.032. The tax authorized in this section shall be not more than one percent, and shall be
11 imposed solely for the purpose of funding the operations of a hospital under sections 96.150 to
12 96.228. The tax authorized in this section shall be in addition to all other sales taxes imposed by law,
13 and shall be stated separately from all other charges and taxes.

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

24 3. All revenue collected under this section by the director of the department of revenue on
25 behalf of the hospital operated under sections 96.150 to 96.228, except for one percent for the cost of
26 collection which shall be deposited in the state's general revenue fund, shall be deposited in a special
27 trust fund, which is hereby created and shall be known as the "City of the Third Class City Hospital
28 Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not
29 be deemed to be state funds, and shall not be commingled with any funds of the state. The director
30 may make refunds from the amounts in the fund and credited to the board of trustees of the city
31 hospital for erroneous payments and overpayments made, and may redeem dishonored checks and
32 drafts deposited to the credit of such board of trustees. Any funds in the special fund which are not
33 needed for current expenditures shall be invested in the same manner as other funds are invested.
34 Any interest and moneys earned on such investments shall be credited to the fund.

35 4. The board of trustees of a hospital operated under sections 96.150 to 96.228 that has
36 adopted the sales tax authorized in this section may submit the question of repeal of the tax to the
37 voters on any date available for elections for the city of the third class. If a majority of the votes cast

Action Taken _____ Date _____

1 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall
 2 become effective on December thirty-first of the calendar year in which such repeal was approved.
 3 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 4 the repeal, then the sales tax authorized in this section shall remain effective until the question is
 5 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
 6 qualified voters voting on the question.

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

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

30
 31 Further amend said bill, Page 45, Section 144.030, Line 288, by inserting after all of said section and
 32 line the following:

33
 34 "144.032. The provisions of section 144.030 to the contrary notwithstanding, any city
 35 imposing a sales tax under the provisions of sections 94.500 to 94.570 or sections 96.150 to 96.228,
 36 or any county imposing a sales tax under the provisions of sections 66.600 to 66.635, or any county
 37 imposing a sales tax under the provisions of sections 67.500 to 67.729 or section 205.205, or any
 38 hospital district imposing a sales tax under the provisions of section 206.165, or any hospital district
 39 imposing a sales tax under the provisions of section 205.205 may by ordinance impose a sales tax
 40 upon all sales of metered water services, electricity, electrical current and natural, artificial or
 41 propane gas, wood, coal, or home heating oil for domestic use only. Such tax shall be administered
 42 by the department of revenue and assessed by the retailer in the same manner as any other city,
 43 county, or hospital district sales tax. Domestic use shall be determined in the same manner as the
 44 determination of domestic use for exemption of such sales from the state sales tax under the
 45 provisions of section 144.030."; and

46
 47 Further amend said bill, Page 62, Section 192.310, Line 7, by inserting after all of said section and
 48 line the following:

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

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

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

36 4. The governing body of any [hospital district] county that has adopted the sales tax
37 authorized in this section may submit the question of repeal of the tax to the voters on any date
38 available for elections for the district. If a majority of the votes cast on the question by the qualified
39 voters voting thereon are in favor of the repeal, that repeal shall become effective on December
40 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on
41 the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
42 authorized in this section shall remain effective until the question is resubmitted under this section to
43 the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
44 question.

45 5. Whenever the governing body of any [hospital district] county that has adopted the sales
46 tax authorized in this section receives a petition, signed by a number of registered voters of the
47 [district] county equal to at least ten percent of the number of registered voters of the [district]
48 county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed

1 under this section, the governing body shall submit to the voters of the [district] county a proposal to
 2 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon
 3 are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar
 4 year in which such repeal was approved. If a majority of the votes cast on the question by the
 5 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section
 6 shall remain effective until the question is resubmitted under this section to the qualified voters and
 7 the repeal is approved by a majority of the qualified voters voting on the question.

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

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

21 206.165. 1. The governing body of any hospital district established under sections 206.010
 22 to 206.160 may, by resolution, abolish the property tax authorized in such district under this chapter
 23 and impose a sales tax on all retail sales made within the district which are subject to sales tax under
 24 chapter 144 and all sales of metered water services, electricity, electrical current and natural,
 25 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
 26 section 144.032. The tax authorized in this section shall not be more than one percent, and shall be
 27 imposed solely for the purpose of funding the hospital district. The tax authorized in this section
 28 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all
 29 other charges and taxes.

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

40 3. All revenue collected under this section by the director of the department of revenue on
 41 behalf of the hospital district, except for one percent for the cost of collection which shall be
 42 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
 43 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used solely
 44 for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not
 45 be commingled with any funds of the state. The director may make refunds from the amounts in the
 46 fund and credited to the district for erroneous payments and overpayments made, and may redeem
 47 dishonored checks and drafts deposited to the credit of such district. Any funds in the special fund
 48 which are not needed for current expenditures shall be invested in the same manner as other funds

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

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

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

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

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

34
35 Further amend said bill by amending the title, enacting clause, and intersectional references
36 accordingly.