

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill No. 83, Page 22, Section 92.387, Line 2, by inserting after all of said section and line the  
3 following:  
4

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

15 2. No such resolution adopted under this section shall become effective unless the board of  
16 trustees of such a hospital submits to the voters residing within the city of the third class at a state  
17 general, primary, or special election a proposal to authorize the board of trustees to impose a tax  
18 under this section. If two-thirds of the votes cast on the question by the qualified voters voting  
19 thereon are in favor of the question, then the tax shall become effective on the first day of the second  
20 calendar quarter after the director of revenue receives notification of adoption of the local sales tax.  
21 If less than two-thirds of the votes cast on the question by the qualified voters voting thereon are in  
22 favor of the question, then the tax shall not become effective unless and until the question is  
23 resubmitted under this section to the qualified voters and such question is approved by two-thirds of  
24 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 hospital operated under sections 96.150 to 96.228, except for one percent for the cost of  
27 collection which shall be deposited in the state's general revenue fund, shall be deposited in a special  
28 trust fund, which is hereby created and shall be known as the "City of the Third Class City Hospital  
29 Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not  
30 be deemed to be state funds, and shall not be commingled with any funds of the state. The director  
31 may make refunds from the amounts in the fund and credited to the board of trustees of the city  
32 hospital for erroneous payments and overpayments made, and may redeem dishonored checks and  
33 drafts deposited to the credit of such board of trustees. Any funds in the special fund which are not  
34 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 53, Section 144.030, Line 291, by inserting after all of said section and  
36 line the 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 81, Section 184.865, Line 7, by inserting after all of said section and  
10 line the following:

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

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

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

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

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

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

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

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

39 206.165. 1. The governing body of any hospital district established under sections 206.010  
40 to 206.160 may, by resolution, abolish the property tax authorized in such district under this chapter  
41 and impose a sales tax on all retail sales made within the district 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 not be more than one percent, and shall be imposed solely for the purpose of funding the hospital district. 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 hospital district submits to the voters residing within the district at a state general, primary, or special election a proposal to authorize the governing body of the district 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 of the qualified voters voting on the question.

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

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

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

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

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

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

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