House ____ Amendment NO.____

Offered By

______________________________________   ____________________________________

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

"96.155. 1. The board of trustees of a hospital established under this chapter, with the concurrence of the council of the city of the third class, may, by resolution, abolish the property tax authorized by section 96.150 to fund the operations of a hospital in accordance with sections 96.150 to 96.228 and impose a sales tax on all retail sales made within the city 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 be not more than one percent, and shall be imposed solely for the purpose of funding the operations of a hospital under sections 96.150 to 96.228. 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 board of trustees of such a hospital submits to the voters residing within the city of the third class at a state general, primary, or special election a proposal to authorize the board of trustees to impose a tax under this section. If two-thirds 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 less than two-thirds of the votes cast on the question by the qualified voters voting thereon are in favor of 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 two-thirds of the qualified voters voting on the question. The question shall be submitted in the following form:

Shall the board of trustees of _____________ (hospital, nursing home, or convalescent home, etc.) and the city council of _____________ (name of city) abolish the property tax established to support such facility and replace the property tax with a city sales tax of ______ (insert rate of percent) for

Action Taken____ Date __________________________ the purpose of equipping, operating, and maintaining such facility?

________ YES ________ NO

3. All revenue collected under this section by the director of the department of revenue on behalf of the hospital operated under sections 96.150 to 96.228, 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 "City of the Third Class City Hospital 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 board of trustees of the city hospital for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such board of trustees. 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 board of trustees of a hospital operated under sections 96.150 to 96.228 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 city of the third class. 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 board of trustees of a hospital operated under sections 96.150 to 96.228 that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the city of the third class equal to at least ten percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the board of trustees shall submit to the voters of the city of the third class 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 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.

6. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the board of trustees shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of

two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city of the third class, the director shall remit the balance in the account to the district and close the account of that city hospital. The director shall notify each board of trustees of each instance of any amount refunded or any check redeemed from receipts due the hospital operated under sections 96.150 to 96.228.

7. All applicable provisions contained in sections 144.010 to 144.525, governing the state sales tax, sections 32.085 to 32.087, governing local sales taxes, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified by this section."; and

Further amend said bill, Page 53, Section 144.030, Line 291, by inserting after all of said section and line the following:

"144.032. The provisions of section 144.030 to the contrary notwithstanding, any city imposing a sales tax under the provisions of sections 94.500 to 94.570 or sections 96.150 to 96.228, or any county imposing a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax under the provisions of sections 67.500 to 67.729 or section 205.205, or any hospital district imposing a sales tax under the provisions of section 206.165, or any hospital district imposing a sales tax under the provisions of section 205.205 may by ordinance impose a sales tax upon 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. Such tax shall be administered by the department of revenue and assessed by the retailer in the same manner as any other city, county, or hospital district sales tax. Domestic use shall be determined in the same manner as the determination of domestic use for exemption of such sales from the state sales tax under the provisions of section 144.030."; and

Further amend said bill, Page 81, Section 184.865, Line 7, by inserting after all of said section and line the following:

"205.205. 1. The governing body of any **[**hospital district**]** county which has established a county hospital under sections 205.160 to 205.379 **[**in any county of the third classification without a township form of government and with more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants or any county of the third classification without a township form of government and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants**]** may, by resolution, abolish the property tax authorized **[**in such district**]** by section 205.200 to fund a county hospital under this chapter 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 be not more than one percent, and shall be imposed solely for the purpose of funding the county 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] county submits to the voters residing within the [district] county at a state general, primary, or special election a proposal to authorize the governing body of the [district] county 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. The question shall be submitted in the following form:

Shall the board of trustees of ______________ (hospital, nursing home, or convalescent home, etc.) and the city council of ______________ (name of city) abolish the property tax established to support such facility and replace the property tax with a city sales tax of ______ (insert rate of percent) for the purpose of equipping, operating, and maintaining such facility?

_______ YES _______ NO

3. All revenue collected under this section by the director of the department of revenue on behalf of the county 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 "County 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] county 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] county that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the [district] county equal to at least ten percent of the number of registered voters of the [district] county 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] county 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 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.

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

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

8. All applicable provisions contained in sections 144.010 to 144.525, governing the state sales tax, sections 32.085 to 32.087, governing local sales taxes, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified by this section.

206.165. 1. The governing body of any hospital district established under sections 206.010 to 206.160 may, by resolution, abolish the property tax authorized in such district under this chapter 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. The question shall be submitted in the following form:

Shall the board of trustees of ______________ (hospital, nursing home, or convalescent home, etc.) and the city council of ______________ (name of city) abolish the property tax established to support such facility and replace the property tax with a city sales tax of ______ (insert rate of percent) for the purpose of equipping, operating, and maintaining such facility?

_______ YES _______ NO

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 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.

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

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

8. All applicable provisions contained in sections 144.010 to 144.525, governing the state sales tax, sections 32.085 to 32.087, governing local sales taxes, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified by this section."; and

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