

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

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

1 AMEND House Committee Substitute for Senate Bill No. 90, Page 4, Section 78.090, Line 23, 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

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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 15, Section 115.601, Line 48, 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 92.228,  
 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.

46 205.205. 1. The governing body of any [hospital district] county which has established a  
 47 county hospital under sections 205.160 to 205.379 [in any county of the third classification without a  
 48 township form of government and with more than ten thousand six hundred but fewer than ten

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

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

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

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

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

1 year in which such repeal was approved. If a majority of the votes cast on the question by the  
 2 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section  
 3 shall remain effective until the question is resubmitted under this section to the qualified voters and  
 4 the repeal is approved by a 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] county  
 7 shall notify the director of the department of revenue of the action at least ninety days before the  
 8 effective date of the repeal and the director may order retention in the trust fund, for a period of one  
 9 year, of two percent of the amount collected after receipt of such notice to cover possible refunds or  
 10 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such  
 11 accounts. After one year has elapsed after the effective date of abolition of the tax in such district,  
 12 the director shall remit the balance in the account to the [district] county and close the account of that  
 13 [district] county. The director shall notify each [district] county of each instance of any amount  
 14 refunded or any check redeemed from receipts due the [district] county.

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

18 206.165. 1. The governing body of any hospital district established under sections 206.010  
 19 to 206.160 may, by resolution, abolish the property tax authorized in such district under this chapter  
 20 and impose a sales tax on all retail sales made within the district which are subject to sales tax under  
 21 chapter 144 and all sales of metered water services, electricity, electrical current and natural,  
 22 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under  
 23 section 144.032. The tax authorized in this section shall not be more than one percent, and shall be  
 24 imposed solely for the purpose of funding the hospital district. The tax authorized in this section  
 25 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all  
 26 other charges and taxes.

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

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

47 4. The governing body of any hospital district that has adopted the sales tax authorized in  
 48 this section may submit the question of repeal of the tax to the voters on any date available for

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

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

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

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

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