

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 262, Page 1, In the
2 Title, Line 4, by deleting the following on said line "health insurance" and inserting in lieu thereof
3 the following "the provision of health care services"; and
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5 Further amend said Page, Section A, Line 6, by inserting immediately after said line the following:
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7 "205.207. 1. The governing body of any county of the third classification without a
8 township form of government and with more than sixteen thousand but fewer than eighteen thousand
9 inhabitants and with a city of the third classification with more than eight thousand but fewer than
10 nine thousand inhabitants as the county seat, that operates a hospital established under this chapter
11 may, by resolution, abolish the property tax authorized to fund the county under this chapter and
12 impose a sales tax on all retail sales made within the county which are subject to under chapter 144.
13 The tax authorized in this section shall be not more than two percent, and shall be imposed solely for
14 the purpose of funding the county hospital. The tax authorized in this section shall be in addition to
15 all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

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

26 3. All revenue collected under this section by the director of the department of revenue on
27 behalf of the county hospital, except for one percent for the cost of collection which shall be
28 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
29 hereby created and shall be known as the "County Hospital Sales Tax Fund", and shall be used solely
30 for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not
31 be commingled with any funds of the state. The director may make refunds from the amounts in the
32 fund and credited to the county for erroneous payments and overpayments made, and may redeem

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

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

12 5. Whenever the governing body of any county that has adopted the sales tax authorized in
13 this section receives a petition, signed by a number of registered voters of the county equal to at least
14 ten percent of the number of registered voters of the county voting in the last gubernatorial election,
15 calling for an election to repeal the sales tax imposed under this section, the governing body shall
16 submit to the voters of the county a proposal to repeal the tax. If a majority of the votes cast on the
17 question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become
18 effective on December thirty-first of the calendar year in which such repeal was approved. If a
19 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
20 repeal, then the sales tax authorized in this section shall remain effective until the question is
21 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
22 qualified voters voting on the 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 county shall notify the
25 director of the department of revenue of the action at least ninety days before the effective date of the
26 repeal and the director may order retention in the trust fund, for a period of one year, of two percent
27 of the amount collected after receipt of such notice to cover possible refunds or overpayment of the
28 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
29 year has elapsed after the effective date of abolition of the tax in such county, the director shall remit
30 the balance in the account to the county and close the account of that county. The director shall
31 notify each county of each instance of any amount refunded or any check redeemed from receipts
32 due the county."; and

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