

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

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

1 AMEND House Committee Substitute for Senate Bill No. 662, Page 1, Section A, Line 2, by  
2 inserting after all of said line the following:

3  
4 "67.585. 1. The governing body of any county of the first classification with more than two  
5 hundred thousand but fewer than two hundred sixty thousand inhabitants, through the creation of a  
6 recreational and community center district which shall include only the area encompassed by the  
7 portion of a school district located within that county having an average daily attendance for the  
8 2012-2013 school year between eleven thousand and twelve thousand students and any public park  
9 located wholly or partially within that portion of the school district, upon voter approval as outlined  
10 in subsections 2 and 3 of this section, shall impose, by order or ordinance, a sales tax on all retail  
11 sales made within the recreational and community center district which are subject to sales tax under  
12 chapter 144. The tax authorized in this section shall not exceed one half of one percent and shall be  
13 imposed for the purpose of funding the construction, maintenance, and operation of and the purchase  
14 of equipment for community centers and other purposes of recreation and wellness as determined by  
15 the board which is established in subsection 8 of this section. The tax authorized in this section shall  
16 be in addition to all other sales taxes imposed by law and shall be stated separately from all other  
17 charges and taxes.

18 2. (1) No such order or ordinance adopted under subsection 1 of this section shall become  
19 effective unless the governing body of the county submits to the voters residing within the  
20 recreational and community center district on any date available for elections in the county, a  
21 proposal to authorize the governing body of the county to impose a tax under this section; or

22 (2) If the governing body of the county receives a petition signed by ten percent of the  
23 registered voters of the county within the recreational and community center district who voted in  
24 the last gubernatorial election calling for an election to impose a tax under this section, the governing  
25 body shall submit to the voters of the county within the recreational and community center district on  
26 any date available for elections in the county, a proposal to authorize the governing body of the  
27 county to impose a tax under this section; or

28 (3) If the governing body of a special charter city with more than twenty-nine thousand but  
29 fewer than thirty-two thousand inhabitants, and a governing body of a home rule city with more than  
30 four hundred thousand inhabitants and located in more than one county, jointly request, the  
31 governing body of the county shall submit to the voters of the county within the recreational and  
32 community center district on any date available for elections in the county a proposal to authorize the  
33 governing body of the county to impose a tax under this section.

34  
35 All costs associated with placing such a question to the voters within the recreational and community  
36 center district shall be borne by the cities referenced in subdivision (3) of subsection 2 of this

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 section. If such tax is authorized by the voters of the recreational and community center district, the  
 2 cost may be reimbursed to such cities upon implementation of the tax.

3 3. The ballot of submission shall contain, but need not be limited to, the following language:  
 4 Shall the county of ..... (county's name) impose a sales tax of ..... (insert amount) within the  
 5 boundaries of the ..... (insert name) school district for the purpose of funding the construction,  
 6 repair, improvement, maintenance, and operation of and purchase of equipment for community  
 7 centers and other recreational facilities and programs?

8  
 9 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
 10 the question, then the tax shall become effective on the first day of the second calendar quarter. If a  
 11 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the  
 12 question, then the tax shall not become effective unless and until the question is resubmitted under  
 13 this section to the qualified voters and such question is approved by the requisite majority of the  
 14 qualified voters voting on the question. In no event shall a proposal under this section be submitted  
 15 to the voters sooner than twelve months from the date of the last proposal under this section.

16 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply  
 17 to the tax imposed under this section.

18 5. All revenue collected under this section by the director of the department of revenue on  
 19 behalf of any county, except for one percent for the cost of collection which shall be deposited in the  
 20 state's general revenue fund after payment of premiums for surety bonds as provided in section  
 21 32.087, shall be deposited in a special trust fund, which is hereby created and shall be known as the  
 22 "Recreational and Community Center District Sales Tax Trust Fund", and shall be used solely for the  
 23 designated purposes. Moneys in the fund shall not be deemed to be state funds and shall not be  
 24 commingled with any funds of the state. The director may make refunds from the amounts in the  
 25 fund and credited to the county for erroneous payments and overpayments made and may redeem  
 26 dishonored checks and drafts deposited to the credit of such county.

27 6. A question of repeal of the sales tax authorized in this section shall be submitted to the  
 28 voters on any date available for elections in the county, of the recreational and community center  
 29 district by the governing body of any county that has adopted the sales tax authorized in this section  
 30 if:

31 (1) The board authorized in subsection 8 of this section requests such; or

32 (2) A petition signed by a number of registered voters of the county within the recreational  
 33 and community center district equal to at least ten percent of the number of registered voters of the  
 34 county within the recreational and community center district voting in the last gubernatorial election  
 35 is received requesting such.

36  
 37 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
 38 the repeal, that repeal shall become effective on December thirty-first of the calendar year in which  
 39 such repeal was approved. If less than a majority of the votes cast on the question by the qualified  
 40 voters voting thereon are in favor of the repeal, then the sales tax authorized in this section shall  
 41 remain effective until the question is resubmitted under this section to the qualified voters. In no  
 42 event shall a proposal under this section be submitted to the voters sooner than twelve months from  
 43 the date of the last proposal under this section. No tax imposed pursuant to this section for the  
 44 purpose of retiring bonds, as authorized in subsection 8 in this section, may be terminated until all  
 45 such bonds have been retired.

46 7. If the tax is repealed or terminated by any means, all funds remaining in the special trust  
 47 fund shall continue to be used solely for the designated purposes, and the county shall notify the  
 48 director of the department of revenue of the action at least ninety days before the effective date of the

1 repeal, and the director may order retention in the trust fund, for a period of one year, of two percent  
2 of the amount collected after receipt of such notice to cover possible refunds or overpayment of the  
3 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one  
4 year has elapsed after the effective date of abolition of the tax in such county, the director shall remit  
5 the balance in the account to the county and close the account of that county. The director shall  
6 notify each county of each instance of any amount refunded or any check redeemed from receipts  
7 due to the county.

8 8. A board shall be established to administer the powers and duties as provided in this  
9 section. The board may issue debt for the district as authorized under section 67.798. All board  
10 members shall be residents of the recreational and community center district. The board shall consist  
11 of eight members as follows:

12 (1) Four members appointed by the mayor of a home rule city with more than four hundred  
13 thousand inhabitants and located in more than one county, with two of the first members appointed  
14 for a two-year term and the other two members appointed for a four-year term. Thereafter, each  
15 appointment shall be for a four-year term;

16 (2) Four members appointed by the mayor of a special charter city with more than  
17 twenty-nine thousand but fewer than thirty-two thousand inhabitants, with two of the first members  
18 appointed for a two-year term and the other two members appointed for a four-year term. Thereafter,  
19 each appointment shall be for a four-year term;

20  
21 A board member may be removed by the mayor who appointed him or her, at any time during his or  
22 her term, for reasons of excessive absence at regularly scheduled board meetings. The mayor shall  
23 appoint a replacement member to serve for the remainder of the current term. No member may serve  
24 more than two full terms. A partial term shall not be considered a term."; and

25  
26 Further amend said bill by amending the title, enacting clause, and intersectional references  
27 accordingly.  
28