

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 2112, Page 6, Section 64.170, Line 27, by
2 inserting immediately after said line the following:

3 "67.587. 1. The governing body of any county of the third classification without a township
4 form of government and with more than eighteen thousand but fewer than twenty thousand
5 inhabitants and with a city of the fourth classification with more than three thousand but fewer than
6 three thousand seven hundred inhabitants as the county seat may impose, by order or ordinance, a
7 sales tax on all retail sales made within the county which are subject to sales tax under chapter 144.
8 The tax authorized in this section shall be equal to one-quarter of one percent, and shall be imposed
9 solely for the purpose of improving transportation infrastructure in such county. The tax authorized
10 in this section shall be in addition to all other sales taxes imposed by law, and shall be stated
11 separately from all other charges and taxes. The order or ordinance shall not become effective unless
12 the governing body of the county submits to the voters residing within the county at a state general,
13 primary, or special election a proposal to authorize the governing body of the county to impose a tax
14 under this section.

15 2. The ballot of submission for the tax authorized in this section shall be in substantially the
16 following form:

17 Shall (insert the name of the political subdivision) impose a
18 sales tax at a rate of (insert rate of percent) percent, solely for the purpose of funding
19 improvements to transportation infrastructure?

20 ☐ YES ☐ NO

21 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
22 the question, place an "X" in the box opposite "NO".

23
24 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
25 the question, then the tax shall become effective on the first day of the second calendar quarter
26 immediately following notification to the department of revenue. If a majority of the votes cast on
27 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not
28 become effective unless and until the question is resubmitted under this section to the qualified
29 voters and such question is approved by a majority of the qualified voters voting on the question.

30 3. All revenue collected under this section by the director of the department of revenue on
31 behalf of any county, except for one percent for the cost of collection which shall be deposited in the
32 state's general revenue fund, shall be deposited in a special trust fund and shall be used solely for the
33 designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
34 commingled with any funds of the state. The director may make refunds from the amounts in the
35 trust fund and credited to the county for erroneous payments and overpayments made, and may
36 redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special

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1 trust fund which are not needed for current expenditures shall be invested in the same manner as
 2 other funds are invested. Any interest and moneys earned on such investments shall be credited to
 3 the fund.

4 4. On or after the effective date of the tax, the director of revenue shall be responsible for the
 5 administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087
 6 shall apply. In order to permit sellers required to collect and report the sales tax to collect the
 7 amount required to be reported and remitted, but not to change the requirements of reporting or
 8 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the
 9 governing body of the county may authorize the use of a bracket system similar to that authorized in
 10 section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be
 11 used where this tax is imposed and shall apply to all taxable transactions. Beginning with the
 12 effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this
 13 tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the
 14 same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be
 15 consummated at the place of business of the retailer.

16 5. All applicable provisions in sections 144.010 to 144.525, governing the state sales tax, and
 17 section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all
 18 exemptions granted to agencies of government, organizations, and persons under sections 144.010 to
 19 144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax
 20 permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the
 21 administration and collection of the state sales tax shall satisfy the requirements of this section, and
 22 no additional permit or exemption certificate or retail certificate shall be required; except that, the
 23 director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All
 24 discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes
 25 are hereby allowed and made applicable to the tax. The penalties for violations provided in section
 26 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If
 27 any person is delinquent in the payment of the amount required to be paid under this section, or in
 28 the event a determination has been made against the person for taxes and penalty under this section,
 29 the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same
 30 as that provided in sections 144.010 to 144.525.

31 6. The governing body of any county that has adopted the sales tax authorized in this section
 32 may submit the question of repeal of the tax to the voters on any date available for elections for the
 33 county. The ballot of submission shall be in substantially the following form:

34 Shall (insert the name of the political subdivision) repeal the sales tax imposed at a
 35 rate of (insert rate of percent) percent for the purpose of funding improvements to
 36 transportation infrastructure?

37 ☐ YES

☐ NO

38 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 39 the question, place an "X" in the box opposite "NO".

40
 41 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 42 repeal, that repeal shall become effective on December thirty-first of the calendar year in which such
 43 repeal was approved.

44
 45 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 46 the repeal, then the sales tax authorized in this section shall remain effective until the question is
 47 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
 48 qualified voters voting on the question.

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

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