

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

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 364, Page 14, Section 94.579, Line 139,  
2 by inserting immediately after said line the following:

3  
4 "94.860. 1. Notwithstanding the provisions of subsection 1 of section 67.582, the governing  
5 body of a county with a charter form of government and with more than nine hundred fifty thousand  
6 inhabitants is authorized to impose by ordinance a sales tax in the amount of up to one-half of one  
7 percent on all retail sales made in the part of the county outside of incorporated cities, towns and  
8 villages which are subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of  
9 providing law enforcement services to such county. The tax authorized by this section shall be in  
10 addition to any and all other sales taxes allowed by law, except that no ordinance imposing a sales  
11 tax pursuant to this section shall be effective unless the governing body of the county submits to the  
12 voters residing in the part of the county outside of incorporated cities, towns and villages, at a county  
13 or state general, primary or special election, a proposal to authorize the governing body of the county  
14 to impose a tax.

15 2. The ballot submission for the proposal to authorize imposition of the tax authorized by  
16 this section shall contain substantially the following language:

17 Shall (name of charter county) impose a sales tax of (insert amount) in the part of (name of  
18 charter county) outside of incorporated cities, towns and villages for the purpose of providing law  
19 enforcement services for the county?

20 Yes  No

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

24  
25 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
26 favor of the proposal submitted pursuant to this subsection, then the ordinance and any amendments  
27 thereto shall be in effect on the first day of the second quarter immediately following the election  
28 approving the proposal. If a proposal receives less than the required majority, then the governing  
29 body of the county shall have no power to impose the sales tax herein authorized unless and until the  
30 governing body of the county shall again have submitted another proposal to authorize the governing  
31 body of the county to impose the sales tax authorized by this section and such proposal is approved  
32 by the required majority of the qualified voters voting thereon. However, in no event shall a  
33 proposal pursuant to this section be submitted sooner than twelve months from the date of the last  
34 proposal pursuant to this section.

35 3. The revenue received by a county treasurer from the tax authorized under the provisions  
36 of this section shall be deposited in a special trust fund and used solely for providing law

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1 enforcement services in the part of the county outside of incorporated cities, towns and villages, for  
2 so long as the tax shall remain in effect. Revenue placed in the special trust fund may also be  
3 utilized for capital improvement projects for law enforcement facilities serving the part of the county  
4 outside of incorporated cities, towns and villages. Any funds in such special trust fund which are not  
5 needed for current expenditures may be invested by the governing body in accordance with  
6 applicable laws relating to the investment of other county funds.

7 4. The sales taxes collected by the director of revenue pursuant to this section on behalf of a  
8 county with a charter form of government and with more than nine hundred fifty thousand  
9 inhabitants shall be deposited in the "County Law Enforcement Sales Tax Trust Fund" created by  
10 subsection 5 of section 67.582, less one percent for cost of collection which shall be deposited in the  
11 state's general revenue fund after payment of premiums for surety bonds as provided in section  
12 32.087. The moneys in the trust funds shall not be deemed to be state funds and shall not be  
13 commingled with any funds of the state. The director of revenue shall keep accurate records of the  
14 amount of money in the trusts and which were collected in each county imposing a sales tax under  
15 this section, and the records shall be open to the inspection of the officers of the county and the  
16 public. Not later than the tenth day of each month the director of revenue shall distribute all moneys  
17 deposited in the trust fund during each month to the county which levied the tax; such funds shall be  
18 deposited with the county treasurer of each such county, and all expenditures of funds arising from  
19 the tax authorized by this section shall be by an appropriation act to be enacted by the governing  
20 body of each such county. Expenditures may be made from the funds for any functions authorized in  
21 the ordinance adopted by the governing body submitting the tax to the voters.

22 5. The director of revenue may authorize the state treasurer to make refunds from the  
23 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
24 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
25 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety  
26 days before the effective date of the repeal and the director of revenue may order retention in the  
27 appropriate trust fund, for a period of one year, or two percent of the amount collected after receipt  
28 of such notice to cover possible refunds and overpayments of the tax and to redeem dishonored  
29 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the  
30 abolition of the tax in such county, the director of revenue shall remit the balance in the account to  
31 the county and close the accounts of that county established pursuant to this section. The director of  
32 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
33 from the receipts due to the county.

34 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply  
35 to the tax imposed pursuant to this section."; and

36  
37 Further amend said bill by amending the title, enacting clause, and intersectional references  
38 accordingly.