

HOUSE AMENDMENT NO. _____
TO
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Offered By

AMEND House Amendment No. _____ to Senate Committee Substitute for Senate Bill No. 435, Page 6, Line 28, by deleting the phrase ""; and" and inserting in lieu thereof the following:

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

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

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

_____ Yes ☐ No ☐

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

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

3. The revenue received by a county treasurer from the tax authorized under the provisions of this
Action Taken _____ Date _____

Action Taken _____ Date _____

1 section shall be deposited in a special trust fund and used solely for providing law enforcement services in the
2 part of the county outside of incorporated cities, towns and villages, for so long as the tax shall remain in
3 effect. Revenue placed in the special trust fund may also be utilized for capital improvement projects for law
4 enforcement facilities serving the part of the county outside of incorporated cities, towns and villages. Any
5 funds in such special trust fund which are not needed for current expenditures may be invested by the
6 governing body in accordance with 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 county
8 with a charter form of government and with more than nine hundred fifty thousand inhabitants shall be
9 deposited in the "County Law Enforcement Sales Tax Trust Fund" created by subsection 5 of section 67.582,
10 less one percent for cost of collection which shall be deposited in the state's general revenue fund after
11 payment of premiums for surety bonds as provided in section 32.087. The moneys in the trust funds shall not
12 be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue
13 shall keep accurate records of the amount of money in the trusts and which were collected in each county
14 imposing a sales tax under this section, and the records shall be open to the inspection of the officers of the
15 county and the public. Not later than the tenth day of each month the director of revenue shall distribute all
16 moneys deposited in the trust fund during each month to the county which levied the tax; such funds shall be
17 deposited with the county treasurer of each such county, and all expenditures of funds arising from the tax
18 authorized by this section shall be by an appropriation act to be enacted by the governing body of each such
19 county. Expenditures may be made from the funds for any functions authorized in the ordinance adopted by
20 the governing body submitting the tax to the voters.

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

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

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