

House _____ Amendment NO. _____

Offered By

AMEND Senate Bill No. 497, Page 4, Section 67.955, Line 11, by inserting the following after all of said line:

"221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on all retail sales made in such region which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services and court facilities and equipment for such region. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to this section shall be effective unless the commission submits to the voters of the district, on any election date authorized in chapter 115, a proposal to authorize the commission to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the regional jail district of (counties' names) impose a region-wide sales tax of (insert amount) for the purpose of providing jail services and court facilities and equipment for the region?

☐ 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 of the district voting thereon are in favor of the proposal, then the order and any amendment to such order shall be in effect on the first day of the second quarter immediately following the election approving the proposal. If the proposal receives less than the required majority, the commission shall have no power to impose the sales tax authorized pursuant to this section unless and until the commission shall again have submitted another proposal to authorize the commission to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the district voting on such proposal; however, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last submission of a proposal pursuant to this section.

3. All revenue received by a district from the tax authorized pursuant to this section shall be deposited in a special trust fund and shall be used solely for providing jail services and court facilities and equipment for such district for so long as the tax shall remain in effect.

4. Once the tax authorized by this section is abolished or terminated by any means, all funds remaining in the special trust fund shall be used solely for providing jail services and court facilities and equipment for the district. Any funds in such special trust fund which are not needed for current

Action Taken _____ Date _____

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1 expenditures may be invested by the commission in accordance with applicable laws relating to the
2 investment of other county funds.

3 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
4 any district, less one percent for cost of collection which shall be deposited in the state's general
5 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be
6 deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District
7 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall not be
8 deemed to be state funds and shall not be commingled with any funds of the state. The director of
9 revenue shall keep accurate records of the amount of money in the trust fund which was collected in
10 each district imposing a sales tax pursuant to this section, and the records shall be open to the
11 inspection of officers of each member county and the public. Not later than the tenth day of each
12 month the director of revenue shall distribute all moneys deposited in the trust fund during the
13 preceding month to the district which levied the tax. Such funds shall be deposited with the treasurer
14 of each such district, and all expenditures of funds arising from the regional jail district sales tax trust
15 fund shall be paid pursuant to an appropriation adopted by the commission and shall be approved by
16 the commission. Expenditures may be made from the fund for any function authorized in the order
17 adopted by the commission submitting the regional jail district tax to the voters.

18 6. The director of revenue may [authorize the state treasurer to] make refunds from the
19 amounts in the trust fund and credited to any district for erroneous payments and overpayments
20 made, and may redeem dishonored checks and drafts deposited to the credit of such districts. If any
21 district abolishes the tax, the commission shall notify the director of revenue of the action at least
22 ninety days prior to the effective date of the repeal, and the director of revenue may order retention
23 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
24 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
25 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
26 abolition of the tax in such district, the director of revenue shall remit the balance in the account to
27 the district and close the account of that district. The director of revenue shall notify each district in
28 each instance of any amount refunded or any check redeemed from receipts due the district.

29 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall apply
30 to the tax imposed pursuant to this section.

31 8. The provisions of this section shall expire September 30, [2015] 2027."; and

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