House _____ **Amendment NO.**____

Offered By

_____   _____

1   AMEND House Committee Substitute for House Bill No. 1067, Page 79, Section 67.2530, Line 191,
2   by inserting after all of said section and line the following:
3   "67.5250. 1. The governing body of any county or city not within a county may impose, by
4   order or ordinance, a sales tax on all retail sales made within the county or city not within a county
5   which are subject to sales tax under chapter 144. The tax authorized in this section shall be imposed
6   solely for the purpose of funding MO HealthNet expansion in the county or city not within a county.
7   The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
8   shall be stated separately from all other charges and taxes. The order or ordinance shall not become
9   effective unless the governing body of the county or city not within a county submits to the voters
10 residing within the county or city not within a county at a state general, primary, or special election a
11 proposal to authorize the governing body of the county or city not within a county to impose a tax
12 under this section.
13   2. The ballot of submission for the tax authorized in this section shall be in substantially the
14 following form:
15   Shall .... (insert the name of the political subdivision) impose a sales tax at a rate
16 of .... (insert rate of percent) percent, solely for the purpose of funding MO HealthNet
17 expansion?
18   [ ]   YES   [ ]   NO
19
20 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
21 the question, place an "X" in the box opposite "NO".
22
23 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
24 the question, then the tax shall become effective on the first day of the second calendar quarter
25 immediately following notification to the department of revenue. If a majority of the votes cast on
26 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not
27 become effective unless and until the question is resubmitted under this section to the qualified
28 voters and such question is approved by a majority of the qualified voters voting on the question.
29   3. All revenue collected under this section by the director of the department of revenue on
30 behalf of any county or city not within a county, except for one percent for the cost of collection
31 which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund,
32 which is hereby created and shall be known as the "MO HealthNet Expansion Fund", and shall be
33 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
34 and shall not be commingled with any funds of the state. The director may make refunds from the
35 amounts in the trust fund and credited to the county or city not within a county for erroneous
36 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the

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1   credit of such county or city not within a county. Any funds in the special trust fund which are not
2   needed for current expenditures shall be invested in the same manner as other funds are invested.
3   Any interest and moneys earned on such investments shall be credited to 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 or city not within a county may authorize the use of a bracket system
10   similar to that authorized in section 144.285, and notwithstanding the provisions of that section, this
11   new bracket system shall be used where this tax is imposed and shall apply to all taxable
12   transactions. Beginning with the effective date of the tax, every retailer in the county or city not
13   within a county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to
14   the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For
15   purposes of this section, all retail sales shall be deemed to be consummated at the place of business
16   of the retailer.
17   5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and
18   section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all
19   exemptions granted to agencies of government, organizations, and persons under sections 144.010 to
20   144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax
21   permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the
22   administration and collection of the state sales tax shall satisfy the requirements of this section, and
23   no additional permit or exemption certificate or retail certificate shall be required; except that, the
24   director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All
25   discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes
26   are hereby allowed and made applicable to the tax. The penalties for violations provided in section
27   32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If
28   any person is delinquent in the payment of the amount required to be paid under this section, or in
29   the event a determination has been made against the person for taxes and penalty under this section,
30   the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same
31   as that provided in sections 144.010 to 144.525.
32   6. Any sales tax imposed under this section shall expire seven years after the date such tax
33   becomes effective, unless such tax is repealed under this section before the expiration date provided
34   for in this subsection.
35   7. The governing body of any county or city not within a county that has adopted the sales
36   tax authorized in this section may submit the question of repeal of the tax to the voters on any date
37   available for elections for the county or city not within a county. The ballot of submission shall be in
38   substantially the following form:
39   Shall .... (insert the name of the political subdivision) repeal the sales tax
40   imposed at a rate of ....(insert rate of percent) percent for the purpose of funding MO
41   HealthNet expansion?
42   [ ]   YES   [ ]   NO
43
44   If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
45   the question, place an "X" in the box opposite "NO".
46
47   If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
48   repeal, that repeal shall become effective on December thirty-first of the calendar year in which such

1   repeal was approved. If a majority of the votes cast on the question by the qualified voters voting
2   thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective
3   until the question is resubmitted under this section to the qualified voters and the repeal is approved
4   by a majority of the qualified voters voting on the question.
5   8. Whenever the governing body of any county or city not within a county that has adopted
6   the sales tax authorized in this section receives a petition, signed by ten percent of the registered
7   voters of the county or city not within a county voting in the last gubernatorial election, calling for
8   an election to repeal the sales tax imposed under this section, the governing body shall submit to the
9   voters of the county or city not within a county a proposal to repeal the tax. If a majority of the votes
10   cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall
11   become effective on December thirty-first of the calendar year in which such repeal was approved.
12   If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
13   the repeal, then the sales tax authorized in this section shall remain effective until the question is
14   resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
15   qualified voters voting on the question.
16   9. If the tax is repealed or terminated by any means, all funds remaining in the special trust
17   fund shall continue to be used solely for the designated purposes, and the county or city not within a
18   county shall notify the director of the department of revenue of the action at least thirty days before
19   the effective date of the repeal and the director may order retention in the trust fund, for a period of
20   one year, of two percent of the amount collected after receipt of such notice to cover possible refunds
21   or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
22   accounts. After one year has elapsed after the effective date of abolition of the tax in such county or
23   city not within a county, the director shall remit the balance in the account to the county or city not
24   within a county and close the account of that county or city not within a county. The director shall
25   notify each county or city not within a county of each instance of any amount refunded or any check
26   redeemed from receipts due the county or city not within a county.
27   10. All revenue collected under this section shall be used by the county or city not within a
28   county for the sole purpose of funding MO HealthNet expansion to cover individuals who have
29   income at or below one hundred thirty-eight percent of the federal poverty level. No county or city
30   not within a county shall submit to its voters the tax proposed under this section until the state
31   receives a waiver from the federal government authorizing participation in the Medicaid program at
32   the county or city not within a county level. No individual shall qualify for participation in the MO
33   HealthNet program unless he or she has been a resident of his or her county or city not within a
34   county for three years immediately prior to applying for enrollment.
35   67.5255. 1. Any county or city not within a county may, after voter approval under
36   subsection 2 of this section, levy an annual property tax for the purpose of funding MO HealthNet
37   expansion in the county or city not within a county.
38   2. The ballot of submission shall be substantially in the following form:
39   Shall ....(insert name of the political subdivision) impose a property tax upon
40   all real and tangible personal property within the county at a rate of .... (insert the amount)
41   cents per one hundred dollars assessed valuation for the purpose of funding MO HealthNet
42   expansion?
43   [ ] YES   [ ] NO
44
45   If a majority of the qualified voters voting on the question within the county or city not within a
46   county vote in favor of the tax, such tax shall be levied and collected pursuant to this section. If a
47   majority of the voters voting on the question within the county or city not within a county vote
48   against the tax, no such tax shall be levied and collected pursuant to this section.

1   3. The county collector of each county or city not within a county in which the authority is
2   located shall collect the property taxes upon all real property and tangible personal property within
3   that county or city not within a county in the same manner as any other property taxes are collected.
4   The governing body of the county or city not within a county shall use the proceeds of the tax
5   prescribed in this section solely for the purpose of funding MO HealthNet expansion in the county or
6   city not within a county."; and
7
8   Further amend said bill by amending the title, enacting clause, and intersectional references
9   accordingly.