

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

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 827, Page 1, Section A, Line 4, by  
2 inserting after all of said section and line the following:

3  
4 "67.1360. 1. The governing body of the following cities and counties may impose a tax as  
5 provided in this section:

6 (1) A city with a population of more than seven thousand and less than seven thousand five  
7 hundred;

8 (2) A county with a population of over nine thousand six hundred and less than twelve  
9 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county  
10 submits the issue to the voters of such county prior to January 1, 2003;

11 (3) A third class city which is the county seat of a county of the third classification without  
12 a township form of government with a population of at least twenty-five thousand but not more than  
13 thirty thousand inhabitants;

14 (4) Any fourth class city having, according to the last federal decennial census, a population  
15 of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred  
16 fifty inhabitants in a county of the first classification with a charter form of government and having  
17 a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;

18 (5) Any city having a population of more than three thousand but less than eight thousand  
19 inhabitants in a county of the fourth classification having a population of greater than forty-eight  
20 thousand inhabitants;

21 (6) Any city having a population of less than two hundred fifty inhabitants in a county of  
22 the fourth classification having a population of greater than forty-eight thousand inhabitants;

23 (7) Any fourth class city having a population of more than two thousand five hundred but  
24 less than three thousand inhabitants in a county of the third classification having a population of  
25 more than twenty-five thousand but less than twenty-seven thousand inhabitants;

26 (8) Any third class city with a population of more than three thousand two hundred but less  
27 than three thousand three hundred located in a county of the third classification having a population  
28 of more than thirty-five thousand but less than thirty-six thousand;

29 (9) Any county of the second classification without a township form of government and a  
30 population of less than thirty thousand;

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1 (10) Any city of the fourth class in a county of the second classification without a township  
2 form of government and a population of less than thirty thousand;

3 (11) Any county of the third classification with a township form of government and a  
4 population of at least twenty-eight thousand but not more than thirty thousand;

5 (12) Any city of the fourth class with a population of more than one thousand eight hundred  
6 but less than two thousand in a county of the third classification with a township form of  
7 government and a population of at least twenty-eight thousand but not more than thirty thousand;

8 (13) Any city of the third class with a population of more than seven thousand two hundred  
9 but less than seven thousand five hundred within a county of the third classification with a  
10 population of more than twenty-one thousand but less than twenty-three thousand;

11 (14) Any fourth class city having a population of more than two thousand eight hundred but  
12 less than three thousand one hundred inhabitants in a county of the third classification with a  
13 township form of government having a population of more than eight thousand four hundred but  
14 less than nine thousand inhabitants;

15 (15) Any fourth class city with a population of more than four hundred seventy but less than  
16 five hundred twenty inhabitants located in a county of the third classification with a population of  
17 more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

18 (16) Any third class city with a population of more than three thousand eight hundred but  
19 less than four thousand inhabitants located in a county of the third classification with a population  
20 of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

21 (17) Any fourth class city with a population of more than four thousand three hundred but  
22 less than four thousand five hundred inhabitants located in a county of the third classification  
23 without a township form of government with a population greater than sixteen thousand but less  
24 than sixteen thousand two hundred inhabitants;

25 (18) Any fourth class city with a population of more than two thousand four hundred but  
26 less than two thousand six hundred inhabitants located in a county of the first classification without  
27 a charter form of government with a population of more than fifty-five thousand but less than sixty  
28 thousand inhabitants;

29 (19) Any fourth class city with a population of more than two thousand five hundred but  
30 less than two thousand six hundred inhabitants located in a county of the third classification with a  
31 population of more than nineteen thousand one hundred but less than nineteen thousand two  
32 hundred inhabitants;

33 (20) Any county of the third classification without a township form of government with a  
34 population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;

35 (21) Any county of the second classification with a population of more than forty-four  
36 thousand but less than fifty thousand inhabitants;

37 (22) Any third class city with a population of more than nine thousand five hundred but less  
38 than nine thousand seven hundred inhabitants located in a county of the first classification without a  
39 charter form of government and with a population of more than one hundred ninety-eight thousand  
40 but less than one hundred ninety-eight thousand two hundred inhabitants;

41 (23) Any city of the fourth classification with more than five thousand two hundred but less

1 than five thousand three hundred inhabitants located in a county of the third classification without a  
2 township form of government and with more than twenty-four thousand five hundred but less than  
3 twenty-four thousand six hundred inhabitants;

4 (24) Any third class city with a population of more than nineteen thousand nine hundred but  
5 less than twenty thousand in a county of the first classification without a charter form of  
6 government and with a population of more than one hundred ninety-eight thousand but less than one  
7 hundred ninety-eight thousand two hundred inhabitants;

8 (25) Any city of the fourth classification with more than two thousand six hundred but less  
9 than two thousand seven hundred inhabitants located in any county of the third classification  
10 without a township form of government and with more than fifteen thousand three hundred but less  
11 than fifteen thousand four hundred inhabitants;

12 (26) Any county of the third classification without a township form of government and with  
13 more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

14 (27) Any city of the fourth classification with more than five thousand four hundred but  
15 fewer than five thousand five hundred inhabitants and located in more than one county;

16 (28) Any city of the fourth classification with more than six thousand three hundred but  
17 fewer than six thousand five hundred inhabitants and located in more than one county through the  
18 creation of a tourism district which may include, in addition to the geographic area of such city, the  
19 area encompassed by the portion of the school district, located within a county of the first  
20 classification with more than ninety-three thousand eight hundred but fewer than ninety-three  
21 thousand nine hundred inhabitants, having an average daily attendance for school year 2005-06  
22 between one thousand eight hundred and one thousand nine hundred;

23 (29) Any city of the fourth classification with more than seven thousand seven hundred but  
24 less than seven thousand eight hundred inhabitants located in a county of the first classification with  
25 more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred  
26 inhabitants;

27 (30) Any city of the fourth classification with more than two thousand nine hundred but less  
28 than three thousand inhabitants located in a county of the first classification with more than seventy-  
29 three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants;

30 (31) Any city of the third classification with more than nine thousand three hundred but less  
31 than nine thousand four hundred inhabitants;

32 (32) Any city of the fourth classification with more than three thousand eight hundred but  
33 fewer than three thousand nine hundred inhabitants and located in any county of the first  
34 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
35 thousand eight hundred inhabitants;

36 (33) Any city of the fourth classification with more than one thousand eight hundred but  
37 fewer than one thousand nine hundred inhabitants and located in any county of the first  
38 classification with more than one hundred thirty-five thousand four hundred but fewer than one  
39 hundred thirty-five thousand five hundred inhabitants;

40 (34) Any county of the third classification without a township form of government and with  
41 more than twelve thousand one hundred but fewer than twelve thousand two hundred inhabitants;

(35) Any city of the fourth classification with more than three thousand eight hundred but fewer than four thousand inhabitants and located in more than one county; provided, however, that motels owned by not-for-profit organizations are exempt; [or]

(36) Any city of the fourth classification with more than five thousand but fewer than five thousand five hundred inhabitants and located in any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants; or

(37) Any city of the fourth classification with more than one thousand fifty but fewer than one thousand two hundred inhabitants and located in any county of the first classification with more than ninety-two thousand but fewer than one hundred one thousand inhabitants.

2. The governing body of any city or county listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats which are used by transients for sleeping, which shall be at least two percent, but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general, primary or special election, a proposal to authorize the governing body of the city or county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

67.1790. 1. The governing body of any county of the first classification with more than two hundred sixty thousand but fewer than three hundred thousand inhabitants or any city within such county may impose by order or ordinance a sales tax on all retail sales made within the county or city that are subject to sales tax under chapter 144 for the purpose of funding early childhood education programs in the county or city. The tax shall not exceed one quarter of one percent and shall be imposed solely for the purpose of funding early childhood education programs in the county or city. The tax authorized in this section shall be in addition to all other sales taxes imposed by law and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the county or city submits to the voters residing within the county or city, at a general election, a proposal to authorize the governing body of the county or city to impose a tax under this section.

2. The question of whether the tax authorized by this section shall be imposed shall be submitted in substantially the following form:

## OFFICIAL BALLOT

Shall ..... (name of county/city) impose a (countywide/citywide) sales tax at a rate of (insert rate) percent for the purpose of funding early childhood education in the county or city?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to

1 the question, place an "X" in the box opposite "NO".

2  
3 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
4 the question, the order or ordinance shall become effective on the first day of the second calendar  
5 quarter after the director of revenue receives notice of the adoption of the tax. If a majority of the  
6 votes cast on the question by the qualified voters voting thereon are opposed to the question, the  
7 county or city may not impose the sales tax authorized under this section unless and until the  
8 question is resubmitted under this section to the qualified voters and such question is approved by a  
9 majority of the qualified voters voting on the question.

10 3. On or after the effective date of any tax authorized under this section, the county or city  
11 that imposed the tax shall enter into an agreement with the director of the department of revenue for  
12 the purpose of collecting the tax authorized in this section. On or after the effective date of the tax  
13 the director of revenue shall be responsible for the administration, collection, enforcement, and  
14 operation of the tax, and sections 32.085 and 32.087 shall apply. All revenue collected under this  
15 section by the director of the department of revenue on behalf of any county or city, except for one  
16 percent for the cost of collection which shall be deposited in the state's general revenue fund, shall  
17 be deposited in a special trust fund, which is hereby created and shall be known as the "Early  
18 Childhood Education Sales Tax Trust Fund" and shall be used solely for the designated purposes.  
19 Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any  
20 funds of the state. The director may make refunds from the amounts in the trust fund and credited  
21 to the county or city for erroneous payments and overpayments made and may redeem dishonored  
22 checks and drafts deposited to the credit of such county or city. Any funds in the special trust fund  
23 that are not needed for current expenditures shall be invested in the same manner as other funds are  
24 invested. Any interest and moneys earned on such investments shall be credited to the fund.

25 4. In order to permit sellers required to collect and report the sales tax to collect the amount  
26 required to be reported and remitted, but not to change the requirements of reporting or remitting  
27 the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing  
28 body of the county or city may authorize the use of a bracket system similar to that authorized under  
29 section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be  
30 used where this tax is imposed and shall apply to all taxable transactions. Beginning with the  
31 effective date of the tax, every retailer in the county or city shall add the sales tax to the sale price,  
32 and this tax shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law  
33 in the same manner as the purchase price. For purposes of this section, all retail sales shall be  
34 deemed to be consummated at the place of business of the retailer.

35 5. All applicable provisions under sections 144.010 to 144.525 governing the state sales tax,  
36 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
37 and all exemptions granted to agencies of government, organizations, and persons under sections  
38 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
39 same sales tax permit, exemption certificate, and retail certificate required under sections 144.010 to  
40 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of  
41 this section, and no additional permit or exemption certificate or retail certificate shall be required;

except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided under section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided under sections 144.010 to 144.525.

6. The governing body of any county or city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters at a general election. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the county or city) repeal the sales tax imposed at a rate of ..... (insert rate) percent for the purpose of funding early childhood education in the county or city?

☐ 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 question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any county or city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the county or city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the county or city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county or city shall notify the director of the department of revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county or

city, the director shall remit the balance in the account to the county or city and close the account of that county or city. The director shall notify each county or city of each instance of any amount refunded or any check redeemed from receipts due the county or city.

9. The governing body of each county or city imposing the tax authorized under this section shall select an existing community task force to administer the revenue from the tax received by the county or city. Such revenue shall be expended only upon approval of an existing community task force selected by the governing body of the county or city to administer the funds and only in accordance with a budget approved by the county or city governing body.

10. Notwithstanding any other provision of law, any tax authorized under the provisions of this section shall be submitted to the voters of the taxing jurisdiction for retention or repeal every five years using the same procedure by which the imposition of the tax was voted. If a majority of the votes cast on the proposal by the qualified voters of the taxing jurisdiction voting thereon are in favor of retention, the tax shall continue in effect. If a majority of the votes cast on the proposal by the qualified voters of the taxing jurisdiction voting thereon are not in favor of retention, the tax shall be repealed and that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved.

94.902. 1. The governing [body] bodies of the following cities may impose a tax as provided in this section:

(1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants[, or];

(2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants[, or];

(3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants[.];

(4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants; or

(5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants.

2. The governing body of any city listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and shall be imposed solely for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.

[2.] 3. The ballot of submission for the tax authorized in this section shall be in substantially

1 the following form:

2 Shall the city of ..... (city's name) impose a citywide sales tax at a  
3 rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of the  
4 city?

5 ☐ YES ☐ NO

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

8 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
9 the proposal, then the ordinance or order and any amendments to the order or ordinance shall  
10 become effective on the first day of the second calendar quarter after the director of revenue  
11 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the  
12 qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective  
13 unless the proposal is resubmitted under this section to the qualified voters and such proposal is  
14 approved by a majority of the qualified voters voting on the proposal. However, in no event shall a  
15 proposal under this section be submitted to the voters sooner than twelve months from the date of  
16 the last proposal under this section.

17 [3.] 4. Any sales tax imposed under this section shall be administered, collected, enforced,  
18 and operated as required in section 32.087. All sales taxes collected by the director of the  
19 department of revenue under this section on behalf of any city, less one percent for cost of collection  
20 which shall be deposited in the state's general revenue fund after payment of premiums for surety  
21 bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby  
22 created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The  
23 moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any  
24 funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this  
25 fund shall not be transferred and placed to the credit of the general revenue fund. The director shall  
26 keep accurate records of the amount of money in the trust fund and which was collected in each city  
27 imposing a sales tax under this section, and the records shall be open to the inspection of officers of  
28 the city and the public. Not later than the tenth day of each month the director shall distribute all  
29 moneys deposited in the trust fund during the preceding month to the city which levied the tax.  
30 Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds  
31 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of  
32 each such city. Expenditures may be made from the fund for any functions authorized in the  
33 ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is  
34 repealed, all funds remaining in the special trust fund shall continue to be used solely for the  
35 designated purposes. Any funds in the special trust fund which are not needed for current  
36 expenditures shall be invested in the same manner as other funds are invested. Any interest and  
37 moneys earned on such investments shall be credited to the fund.

38 [4.] 5. The director of the department of revenue may authorize the state treasurer to make  
39 refunds from the amounts in the trust fund and credited to any city for erroneous payments and  
40 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such  
41 cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days



before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of the city?

☐ YES      ☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

[6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

[7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section."; and

Further amend said bill, Page 12, Section 168.520, Line 22, by inserting after all of said section and line the following:

"182.802. 1. (1) Any public library district located in any of the following counties may impose a tax as provided in this section:

(a) At least partially within any county of the third classification without a township form of government and with more than forty thousand eight hundred but fewer than forty thousand nine hundred inhabitants;

(b) Any county of the third classification without a township form of government and with more than thirteen thousand five hundred but fewer than thirteen thousand six hundred inhabitants;

(c) Any county of the third classification without a township form of government and with more than thirteen thousand two hundred but fewer than thirteen thousand three hundred inhabitants;

(d) Any county of the third classification with a township form of government and with more than twenty-nine thousand seven hundred but fewer than twenty-nine thousand eight hundred inhabitants;

(e) Any county of the second classification with more than nineteen thousand seven hundred but fewer than nineteen thousand eight hundred inhabitants;

(f) Any county of the third classification with a township form of government and with more than thirty-three thousand one hundred but fewer than thirty-three thousand two hundred inhabitants;

(g) Any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the third classification with more than six thousand but fewer than seven thousand inhabitants as the county seat;

(h) Any county of the fourth classification with more than twenty thousand but fewer than thirty thousand inhabitants; or

(i) Any county of the third classification with more than thirteen thousand nine hundred but fewer than fourteen thousand inhabitants.

(2) Any public library district listed in subdivision (1) of this subsection may, by a majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the operation and maintenance of public libraries within the boundaries of such library district. The tax authorized by this subsection shall be in addition to all other taxes allowed by law. No tax under this subsection shall become effective unless the board of directors submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax, and such tax shall become effective only after the majority of the voters voting on such tax approve such tax.

2. In the event the district seeks to impose a sales tax under this subsection, the question shall be submitted in substantially the following form:

Shall a ..... cent sales tax be levied on all retail sales within the district for the purpose of providing funding for ..... library district?

☐ YES    ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors shall have no power to impose the tax unless and until another proposal to authorize the tax is submitted to the voters of the district and such proposal is approved by a majority of the qualified voters voting thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved under this subsection.

1           3. As used in this section, "qualified voters" or "voters" means any individuals residing  
 2 within the district who are eligible to be registered voters and who have registered to vote under  
 3 chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed  
 4 district, all of the owners of real property located within the proposed district who have  
 5 unanimously petitioned for or consented to the adoption of an ordinance by the governing body  
 6 imposing a tax authorized in this section. If the owner of the property within the proposed district is  
 7 a political subdivision or corporation of the state, the governing body of such political subdivision  
 8 or corporation shall be considered the owner for purposes of this section.

9           4. For purposes of this section the term "public library district" shall mean any city library  
 10 district, county library district, city-county library district, municipal library district, consolidated  
 11 library district, or urban library district.

12           192.300. 1. The county commissions [and] with the concurrence of the county health center  
 13 boards of the several counties may make and promulgate orders, ordinances, rules or regulations,  
 14 respectively as will tend to enhance the public health and prevent the entrance of infectious,  
 15 contagious, communicable or dangerous diseases into such county, but any orders, ordinances, rules  
 16 or regulations shall not be in conflict with any rules or regulations authorized and made by the  
 17 department of health and senior services in accordance with this chapter or by the department of  
 18 social services under chapter 198. The county commissions [and] with the concurrence of the  
 19 county health center boards of the several counties may establish reasonable fees to pay for any  
 20 costs incurred in carrying out such orders, ordinances, rules or regulations, however, the  
 21 establishment of such fees shall not deny personal health services to those individuals who are  
 22 unable to pay such fees or impede the prevention or control of communicable disease. Fees  
 23 generated shall be deposited in the county treasury. All fees generated under the provisions of this  
 24 section shall be used to support the public health activities for which they were generated. After the  
 25 promulgation and adoption of such orders, ordinances, rules or regulations by such county  
 26 commission [or county health board], such commission [or county health board] shall make and  
 27 enter an order or record declaring such orders, ordinances, rules or regulations to be printed and  
 28 available for distribution to the public in the office of the county clerk, and shall require a copy of  
 29 such order to be published in some newspaper in the county in three successive weeks, not later than  
 30 thirty days after the entry of such order, ordinance, rule or regulation. Any person, firm,  
 31 corporation or association which violates any of the orders or ordinances adopted, promulgated and  
 32 published by such county commission is guilty of a misdemeanor and shall be prosecuted, tried and  
 33 fined as otherwise provided by law. The county commission [or county health board] of any such  
 34 county has full power and authority to initiate the prosecution of any action under this section.

35           2. Notwithstanding the provisions of subsection 1 of this section, in the event of an  
 36 emergency, a county commission or the county health center board may make and promulgate any  
 37 orders, ordinances, rules, or regulations in order to protect public health, safety, or welfare, but the  
 38 orders, ordinances, rules, or regulations shall not be in conflict with any rules or regulations  
 39 authorized and made by the department of health and senior services in accordance with this chapter  
 40 or by the department of social services under chapter 198."; and  
 41

Further amend said bill, Page 13, Section 192.915, Line 19, by inserting after all of said section and line the following:

"205.205. 1. The governing body of any hospital district established under sections 205.160 to 205.379 in any county of the third classification without a township form of government and with more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, [or] any county of the third classification without a township form of government and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants, or any county of the third classification with a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat may, by resolution, abolish the property tax authorized in such district under this chapter and impose a sales tax on all retail sales made within the district which are subject to sales tax under chapter 144 and all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under section 144.032. The tax authorized in this section shall be not more than one percent, and shall be imposed solely for the purpose of funding the hospital district. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such resolution adopted under this section shall become effective unless the governing body of the hospital district submits to the voters residing within the district at a state general, primary, or special election a proposal to authorize the governing body of the district to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of the department of revenue on behalf of the hospital district, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any funds in the special fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. The governing body of any hospital district that has adopted the sales tax authorized in

1 this section may submit the question of repeal of the tax to the voters on any date available for  
 2 elections for the district. If a majority of the votes cast on the question by the qualified voters  
 3 voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first  
 4 of the calendar year in which such repeal was approved. If a majority of the votes cast on the  
 5 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax  
 6 authorized in this section shall remain effective until the question is resubmitted under this section  
 7 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the  
 8 question.

9 5. Whenever the governing body of any hospital district that has adopted the sales tax  
 10 authorized in this section receives a petition, signed by a number of registered voters of the district  
 11 equal to at least ten percent of the number of registered voters of the district voting in the last  
 12 gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the  
 13 governing body shall submit to the voters of the district a proposal to repeal the tax. If a majority of  
 14 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the  
 15 repeal shall become effective on December thirty-first of the calendar year in which such repeal was  
 16 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are  
 17 opposed to the repeal, then the sales tax authorized in this section shall remain effective until the  
 18 question is resubmitted under this section to the qualified voters and the repeal is approved by a  
 19 majority of the qualified voters voting on the question.

20 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust  
 21 fund shall continue to be used solely for the designated purposes, and the hospital district shall  
 22 notify the director of the department of revenue of the action at least ninety days before the effective  
 23 date of the repeal and the director may order retention in the trust fund, for a period of one year, of  
 24 two percent of the amount collected after receipt of such notice to cover possible refunds or  
 25 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such  
 26 accounts. After one year has elapsed after the effective date of abolition of the tax in such district,  
 27 the director shall remit the balance in the account to the district and close the account of that district.  
 28 The director shall notify each district of each instance of any amount refunded or any check  
 29 redeemed from receipts due the district.

30 221.407. 1. The commission of any regional jail district may impose, by order, a sales tax  
 31 in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent,  
 32 or one-half of one percent on all retail sales made in such region which are subject to taxation  
 33 pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services  
 34 and court facilities and equipment for such region. The tax authorized by this section shall be in  
 35 addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax  
 36 pursuant to this section shall be effective unless the commission submits to the voters of the district,  
 37 on any election date authorized in chapter 115, a proposal to authorize the commission to impose a  
 38 tax.

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

41 Shall the regional jail district of ..... (counties' names) impose a region-wide sales

1 tax of ..... (insert amount) for the purpose of providing jail services and court facilities and  
 2 equipment for the region?

3 ☐ YES ☐ NO

4 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the  
 5 question, place an "X" in the box opposite "No".  
 6

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

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

20 4. Once the tax authorized by this section is abolished or terminated by any means, all funds  
 21 remaining in the special trust fund shall be used solely for providing jail services and court facilities  
 22 and equipment for the district. Any funds in such special trust fund which are not needed for  
 23 current expenditures may be invested by the commission in accordance with applicable laws relating  
 24 to the investment of other county funds.

25 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of  
 26 any district, less one percent for cost of collection which shall be deposited in the state's general  
 27 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be  
 28 deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District  
 29 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall not be  
 30 deemed to be state funds and shall not be commingled with any funds of the state. The director of  
 31 revenue shall keep accurate records of the amount of money in the trust fund which was collected in  
 32 each district imposing a sales tax pursuant to this section, and the records shall be open to the  
 33 inspection of officers of each member county and the public. Not later than the tenth day of each  
 34 month the director of revenue shall distribute all moneys deposited in the trust fund during the  
 35 preceding month to the district which levied the tax. Such funds shall be deposited with the  
 36 treasurer of each such district, and all expenditures of funds arising from the regional jail district  
 37 sales tax trust fund shall be paid pursuant to an appropriation adopted by the commission and shall  
 38 be approved by the commission. Expenditures may be made from the fund for any function  
 39 authorized in the order adopted by the commission submitting the regional jail district tax to the  
 40 voters.

41 6. The director of revenue may [authorize the state treasurer to] make refunds from the

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

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

8. The provisions of this section shall expire September 30, [2015] 2028.

321.242. 1. The governing body of any fire protection district which operates within and has boundaries identical to a city with a population of at least thirty thousand but not more than thirty-five thousand inhabitants which is located in a county of the first classification, excluding a county of the first classification having a population in excess of nine hundred thousand, or the governing body of any municipality having a municipal fire department may impose a sales tax in an amount of up to one-fourth of one percent on all retail sales made in such fire protection district or municipality which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the fire protection district or municipality submits to the voters of such fire protection district or municipality, at a county or state general, primary or special election, a proposal to authorize the governing body of the fire protection district or municipality to impose a tax.

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

Shall ..... (insert name of district or municipality) impose a sales tax of ..... (insert rate of tax) for the purpose of providing revenues for the operation of the ..... (insert fire protection district or municipal fire department)?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire protection district or municipality shall not impose the sales tax authorized in this section unless and until the governing body of such fire protection district or municipality resubmits a proposal to authorize the governing body of the fire protection district or municipality to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

1           3. All revenue received by a fire protection district or municipality from the tax authorized  
2 pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used  
3 solely for the operation of the fire protection district or the municipal fire department.

4           4. All sales taxes collected by the director of revenue pursuant to this section or section  
5 321.246 on behalf of any fire protection district or municipality, less one percent for cost of  
6 collection which shall be deposited in the state's general revenue fund after payment of premiums  
7 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is  
8 hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in the fire  
9 protection district sales tax trust fund created prior to August 28, 1999, shall be transferred to the  
10 fire protection sales tax trust fund. The moneys in the fire protection sales tax trust fund shall not  
11 be deemed to be state funds and shall not be commingled with any funds of the state. The director  
12 of revenue shall keep accurate records of the amount of money in the trust fund and of the amounts  
13 which were collected in each fire protection district or municipality imposing a sales tax pursuant to  
14 this section, and the records shall be open to the inspection of officers of the fire protection district  
15 or municipality and the public. Not later than the tenth day of each month, the director of revenue  
16 shall distribute all moneys deposited in the trust fund during the preceding month to the fire  
17 protection district or municipality which levied the tax. Such funds shall be deposited with the  
18 treasurer of each such fire protection district or municipality, and all expenditures of funds arising  
19 from the fire protection sales tax trust fund shall be for the operation of the fire protection district or  
20 the municipal fire department and for no other purpose.

21           5. The director of revenue may [authorize the state treasurer to] make refunds from the  
22 amounts in the trust fund and credited to any fire protection district or municipality for erroneous  
23 payments and overpayments made and may redeem dishonored checks and drafts deposited to the  
24 credit of such fire protection districts or municipalities. If any fire protection district or  
25 municipality abolishes the tax, the fire protection district or municipality shall notify the director of  
26 revenue of the action at least ninety days prior to the effective date of the repeal and the director of  
27 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount  
28 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to  
29 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has  
30 elapsed after the effective date of abolition of the tax in such fire protection district or municipality,  
31 the director of revenue shall remit the balance in the account to the fire protection district or  
32 municipality and close the account of that fire protection district or municipality. The director of  
33 revenue shall notify each fire protection district or municipality of each instance of any amount  
34 refunded or any check redeemed from receipts due the fire protection district or municipality. In the  
35 event a tax within a fire protection district is approved pursuant to this section, and such fire  
36 protection district is dissolved, if the boundaries of the fire protection district are identical to that of  
37 the city, the tax shall continue and proceeds shall be distributed to the governing body of the city  
38 formerly containing the fire protection district and the proceeds of the tax shall be used for fire  
39 protection services within such city.

40           6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
41 apply to the tax imposed pursuant to this section.



321.246. 1. The governing body of any fire protection district which operates within both a county of the first classification with a charter form of government and with a population greater than six hundred thousand but less than nine hundred thousand and a county of the fourth classification with a population greater than thirty thousand but less than thirty-five thousand and that adjoins a county of the first classification with a charter form of government, [or] the governing body of any fire protection district which contains a city of the fourth classification having a population greater than two thousand four hundred when the city is located in a county of the first classification without a charter form of government having a population greater than one hundred fifty thousand and the county contains a portion of a city with a population greater than three hundred fifty thousand, or the governing body of any fire protection district which operates in a county of the third classification with a population greater than fourteen thousand but less than fourteen thousand two hundred may impose a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire protection district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the fire protection district submits to the voters of the fire protection district, at a county or state general, primary or special election, a proposal to authorize the governing body of the fire protection district to impose a tax.

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

Shall the fire protection district of ..... (district's name) impose a district-wide sales tax of ..... for the purpose of providing revenues for the operation of the fire protection district?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire protection district shall not impose the sales tax authorized in this section unless and until the governing body of the fire protection district resubmits a proposal to authorize the governing body of the fire protection district to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a fire protection district from the tax authorized pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used solely for the operation of the fire protection district.

4. All sales taxes collected by the director of revenue pursuant to this section on behalf of any fire protection district, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in the fire protection district sales tax trust fund established pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each fire

1 protection district imposing a sales tax pursuant to this section, and the records shall be open to the  
2 inspection of officers of the fire protection district and the public. Not later than the tenth day of  
3 each month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
4 preceding month to the fire protection district which levied the tax. Such funds shall be deposited  
5 with the treasurer of each such fire protection district, and all expenditures of funds arising from the  
6 fire protection district sales tax trust fund shall be for the operation of the fire protection district and  
7 for no other purpose.

8 5. The director of revenue may [authorize the state treasurer to] make refunds from the  
9 amounts in the trust fund and credited to any fire protection district for erroneous payments and  
10 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such  
11 fire protection districts. If any fire protection district abolishes the tax, the fire protection district  
12 shall notify the director of revenue of the action at least ninety days prior to the effective date of the  
13 repeal and the director of revenue may order retention in the trust fund, for a period of one year, of  
14 two percent of the amount collected after receipt of such notice to cover possible refunds or  
15 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such  
16 accounts. After one year has elapsed after the effective date of abolition of the tax in such fire  
17 protection district, the director of revenue shall remit the balance in the account to the fire  
18 protection district and close the account of that fire protection district. The director of revenue shall  
19 notify each fire protection district of each instance of any amount refunded or any check redeemed  
20 from receipts due the fire protection district. In the event a tax within a fire protection district is  
21 approved under this section, and such fire protection district is dissolved, the tax shall lapse on the  
22 date that the fire protection district is dissolved and the proceeds from the last collection of such tax  
23 shall be distributed to the governing bodies of the counties formerly containing the fire protection  
24 district and the proceeds of the tax shall be used for fire protection services within such counties.

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

27  
28 Further amend said bill by amending the title, enacting clause, and intersectional references  
29 accordingly.