

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 30, Page 1, Section A, Line 2, by inserting the following after all of said section and line:

"82.850. 1. As used in this section, the following terms mean:

(1) "Food", all products commonly used for meals or drinks, including alcoholic beverages;

(2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells meals or drinks to the public;

(3) "Gross receipts", the gross receipts from sales of meals or drinks prepared on the premises and delivered to the purchaser (excluding sales tax);

(4) "Museum", any museum dedicated to the preservation of the history of the westward expansion movement of the United States by covered wagon, train, water, or similar means of transportation, and which is or was owned by this state on the effective date of the tax authorized in this section, and which is operated by the city or any other person;

(5) "Person", any individual, corporation, partnership, or other entity;

(6) "Tourism-related activities", those activities commonly associated with the development, promotion, and operation of tourism and related facilities for the city, including historic preservation.

2. The city council of:

(1) Any home rule city with more than one hundred [thirteen] sixteen thousand [two hundred] but [less] fewer than one hundred [thirteen] fifty-five thousand [three hundred] inhabitants [and]; or

(2) Any home rule city with more than forty-five thousand five hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any county of the first classification with more than one hundred four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants

may impose a tax on the gross receipts derived from the amount of sales or charges for all meals and drinks furnished by every person operating a food establishment situated in the city or a portion thereof. The tax authorized in this section may be imposed in increments of one-eighth of one percent, up to a maximum of two percent of such gross receipts. One-half of any such tax imposed

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under this section shall be used solely for the development, promotion, and operation of a museum. Such tax shall be in addition to all other sales taxes imposed on such food establishments, and shall be stated separately from all other charges and taxes. Such tax shall not become effective unless the city council, by order or ordinance, submits to the voters of the city a proposal to authorize the city council to impose a tax under this section on any day available for such city to hold municipal elections or at a special election called for the purpose. 3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the city) impose a tax on the gross receipts derived from the sales of meals or drinks at any food establishment situated in (name of city) at a rate of (insert rate of percent) percent for the sole purpose of providing funds for the development, promotion, and operation of museum and tourism-related activities and facilities, with (insert rate of percent) percent of such tax dedicated to museum purposes?

☐ YES ☐ NO

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 immediately following notification to the department of revenue. 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.

4. The tax imposed under this section shall be known as the "Museum and Tourism-Related Activities Tax". Each city imposing a tax under this section shall establish separate trust funds to be known as the "Museum Trust Fund" and the "Tourism-Related Trust Fund". The city treasurer shall deposit the revenue derived from the tax imposed under this section for museum purposes in the museum trust fund, and shall deposit the revenue derived for tourism-related purposes in the tourism-related trust fund. The proceeds of such tax shall be appropriated by the city council exclusively for the development, promotion, and operation of museum and tourism-related activities and facilities in the city.

5. All applicable provisions in chapter 144, relating to state sales tax, and in section 32.057, relating to confidentiality, shall apply to the collection of any tax imposed under this section.

6. All exemptions for government agencies, organizations, individuals, and on the sale of certain tangible personal property and taxable services granted under sections 144.010 to 144.525 shall be applicable to the imposition and collection of any tax imposed under this section.

7. The same sales tax permits, exemption certificates, and retail certificates required for the administration and collection of state sales tax in chapter 144 shall be deemed adequate for the administration and collection of any tax imposed under this section, and no additional permit, exemption certificate, or retail certificate shall be required, provided that the director of the department of revenue may prescribe a form of exemption certificate for an exemption from any tax imposed under this section.

8. Any individual, firm, or corporation subject to any tax imposed under this section shall collect the tax from the patrons of the food establishment, and each such patron of the food

1 establishment shall pay the amount of the tax due to the individual, firm, or corporation required to
2 collect the tax. The city shall permit the individual required to remit the tax to deduct and retain an
3 amount equal to two percent of the taxes collected. The city council may either require the license
4 collector of the city to collect the tax, or may enter into an agreement with the director of the
5 department of revenue to have the director collect the tax on behalf of the city. In the event such an
6 agreement is entered into, the director shall perform all functions incident to the collection,
7 enforcement, and operation of such tax, and shall collect the tax on behalf of the city and shall
8 transfer the funds collected to the city license collector, except for an amount not less than one
9 percent nor more than three percent, which shall be retained by the director for the costs of
10 collecting the tax. If the director is to collect such tax, the tax shall be collected and reported upon
11 such forms and under such administrative rules and regulations as the director may prescribe. All
12 refunds and penalties as provided in sections 144.010 to 144.525 are hereby made applicable to
13 violations of this section.

14 9. It is unlawful for any person to advertise or hold out or state to the public or to any food
15 establishment patron, directly or indirectly, that the tax or any part thereof imposed by this section,
16 and required to be collected by that person, will be absorbed by that person, or anyone on behalf of
17 that person, or that it will not be separately stated and added to the price of the food establishment
18 bill, or if added, that it or any part thereof will be refunded."; and

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