

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

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 134, Page 2, Section 67.405, Line 17, by  
2 inserting after all of said section and line the following:

3  
4 "82.850. 1. As used in this section, the following terms mean:

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

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

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

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

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

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

18 2. The city council of:

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

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

26  
27 may impose a tax on the gross receipts derived from the amount of sales or charges for all meals and  
28 drinks furnished by every person operating a food establishment situated in the city or a portion  
29 thereof. The tax authorized in this section may be imposed in increments of one-eighth of one  
30 percent, up to a maximum of two percent of such gross receipts. One-half of any such tax imposed  
31 under this section shall be used solely for the development, promotion, and operation of a museum.  
32 Such tax shall be in addition to all other sales taxes imposed on such food establishments, and shall  
33 be stated separately from all other charges and taxes. Such tax shall not become effective unless the  
34 city council, by order or ordinance, submits to the voters of the city a proposal to authorize the city  
35 council to impose a tax under this section on any day available for such city to hold municipal  
36 elections or at a special election called for the purpose.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1           3. The ballot of submission for the tax authorized in this section shall be in substantially the  
2 following form:

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

8           ☐ YES                      ☐ NO  
9

10 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
11 the question, then the tax shall become effective on the first day of the second calendar quarter  
12 immediately following notification to the department of revenue. If a majority of the votes cast on  
13 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not  
14 become effective unless and until the question is resubmitted under this section to the qualified  
15 voters and such question is approved by a majority of the qualified voters voting on the question.

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

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

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

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

35           8. Any individual, firm, or corporation subject to any tax imposed under this section shall  
36 collect the tax from the patrons of the food establishment, and each such patron of the food  
37 establishment shall pay the amount of the tax due to the individual, firm, or corporation required to  
38 collect the tax. The city shall permit the individual required to remit the tax to deduct and retain an  
39 amount equal to two percent of the taxes collected. The city council may either require the license  
40 collector of the city to collect the tax, or may enter into an agreement with the director of the  
41 department of revenue to have the director collect the tax on behalf of the city. In the event such an  
42 agreement is entered into, the director shall perform all functions incident to the collection,  
43 enforcement, and operation of such tax, and shall collect the tax on behalf of the city and shall  
44 transfer the funds collected to the city license collector, except for an amount not less than one  
45 percent nor more than three percent, which shall be retained by the director for the costs of  
46 collecting the tax. If the director is to collect such tax, the tax shall be collected and reported upon  
47 such forms and under such administrative rules and regulations as the director may prescribe. All  
48 refunds and penalties as provided in sections 144.010 to 144.525 are hereby made applicable to

1 violations of this section.

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

7  
8 Further amend said bill by amending the title, enacting clause, and intersectional references  
9 accordingly.