

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Bill No. 194, Page 1, Section A, Line 2, by inserting after all of said section and
2 line the following:

3
4 "205.205. 1. The governing body of any hospital district established under sections 205.160
5 to 205.379 in any county of the third classification without a township form of government and with
6 more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, [or]
7 any county of the third classification without a township form of government and with more than
8 eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants,
9 or any county of the third classification may, by resolution, abolish the property tax authorized in
10 such district under this chapter and impose a sales tax on all retail sales made within the district
11 which are subject to sales tax under chapter 144 and all sales of metered water services, electricity,
12 electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic
13 use only as provided under section 144.032. The tax authorized in this section shall be not more
14 than one percent, and shall be imposed solely for the purpose of funding the hospital district. The
15 tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be
16 stated separately from all other charges and taxes.

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

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

Action Taken _____ Date _____

1 to the fund.

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

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

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

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