

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 302, Page 3, Section 68.075, Line 53, by
2 inserting the following after all of said section and line:

3
4 "94.900. 1. (1) The governing body of the following cities may impose a tax as provided
5 in this section:

6 (a) Any city of the third classification with more than ten thousand eight hundred but less
7 than ten thousand nine hundred inhabitants located at least partly within a county of the first
8 classification with more than one hundred eighty-four thousand but less than one hundred eighty-
9 eight thousand inhabitants;

10 (b) Any city of the fourth classification with more than four thousand five hundred but
11 fewer than five thousand inhabitants;

12 (c) Any city of the fourth classification with more than eight thousand nine hundred but
13 fewer than nine thousand inhabitants;

14 [(c) Any city of the fourth classification with more than two thousand six hundred but fewer
15 than two thousand seven hundred inhabitants and located in any county of the first classification
16 with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;]

17 (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine
18 thousand inhabitants;

19 (e) Any home rule city with more than seventy-three thousand but fewer than seventy-five
20 thousand inhabitants;

21 (f) Any city of the fourth classification with more than thirteen thousand five hundred but
22 fewer than sixteen thousand inhabitants; or

23 (g) Any city of the fourth classification with more than seven thousand but fewer than eight
24 thousand inhabitants.

25 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby
26 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one
27 percent on all retail sales made in such city which are subject to taxation under the provisions of
28 sections 144.010 to 144.525 for the purpose of improving the public safety for such city, including
29 but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for
30 police, fire and emergency medical providers. The tax authorized by this section shall be in

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addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of 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.

2. (1) Except as otherwise provided in subdivision (2) of this subsection, if the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of (city's name) impose a citywide sales tax of (insert amount) for the purpose of improving the public safety of the 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 proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect 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 proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

(2) For any city described in paragraph (b) of subdivision (1) of subsection 1 of this section, if the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of (city's name) impose a citywide sales tax of (insert amount) for a period of ten years from the date on which the tax is first imposed for the purpose of improving the public safety of the 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 proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subdivision, then the ordinance or order and any amendments thereto shall be in effect 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 proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized and the authorization is repealed.

1 3. All revenue received by a city from the tax authorized under the provisions of this section
2 shall be deposited in a special trust fund and shall be used solely for improving the public safety for
3 such city for so long as the tax shall remain in effect.

4 4. Once the tax authorized by this section is abolished or is terminated by any means, all
5 funds remaining in the special trust fund shall be used solely for improving the public safety for the
6 city. Any funds in such special trust fund which are not needed for current expenditures may be
7 invested by the governing body in accordance with applicable laws relating to the investment of
8 other city funds.

9 5. All sales taxes collected by the director of the department of revenue under this section
10 on behalf of any city, less one percent for cost of collection which shall be deposited in the state's
11 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
12 shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public
13 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds
14 and shall not be commingled with any funds of the state. The provisions of section 33.080 to the
15 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the
16 general revenue fund. The director of the department of revenue shall keep accurate records of the
17 amount of money in the trust and which was collected in each city imposing a sales tax pursuant to
18 this section, and the records shall be open to the inspection of officers of the city and the public.
19 Not later than the tenth day of each month the director of the department of revenue shall distribute
20 all moneys deposited in the trust fund during the preceding month to the city which levied the tax;
21 such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
22 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of
23 each such city. Expenditures may be made from the fund for any functions authorized in the
24 ordinance or order adopted by the governing body submitting the tax to the voters.

25 6. The director of the department of revenue may make refunds from the amounts in the
26 trust fund and credited to any city for erroneous payments and overpayments made, and may
27 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the
28 tax, the city shall notify the director of the department of revenue of the action at least ninety days
29 prior to the effective date of the repeal and the director of the department of revenue may order
30 retention in the trust fund, for a period of one year, of two percent of the amount collected after
31 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored
32 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
33 effective date of abolition of the tax in such city, the director of the department of revenue shall
34 remit the balance in the account to the city and close the account of that city. The director of the
35 department of revenue shall notify each city of each instance of any amount refunded or any check
36 redeemed from receipts due the city.

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

39 94.902. 1. The governing bodies of the following cities may impose a tax as provided in
40 this section:

41 (1) Any city of the third classification with more than twenty-six thousand three hundred

1 but less than twenty-six thousand seven hundred inhabitants;

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

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

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

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

11 (6) Any city of the fourth classification with more than nine thousand five hundred but
12 fewer than ten thousand eight hundred inhabitants.

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

24 3. (1) Except as otherwise provided in subdivision (2) of this subsection, the ballot of
25 submission for the tax authorized in this section shall be in substantially the following form:

26 Shall the city of (city's name) impose a citywide sales tax at a
27 rate of (insert rate of percent) percent for the purpose of improving the public safety of the
28 city?

29 ☐ YES ☐ NO

30
31 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
32 the question, place an "X" in the box opposite "NO".

33
34 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
35 the proposal, then the ordinance or order and any amendments to the order or ordinance shall
36 become effective on the first day of the second calendar quarter after the director of revenue
37 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the
38 qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective
39 unless the proposal is resubmitted under this section to the qualified voters and such proposal is
40 approved by a majority of the qualified voters voting on the proposal. However, in no event shall a
41 proposal under this section be submitted to the voters sooner than twelve months from the date of

1 the last proposal under this section.

2 (2) For any city described under subdivision (6) of subsection 1 of this section, the ballot of
 3 submission for the tax authorized in this section shall be in substantially the following form:

4 Shall the city of (city's name) impose a citywide sales tax at a
 5 rate of (insert rate of percent) percent until December 31, 2038, for the purpose of improving
 6 the public safety of the city?

7 ☐ YES ☐ NO

8
 9 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 10 the question, place an "X" in the box opposite "NO".

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

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

5. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such 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.

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.

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.

8. Any sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax pursuant to this section after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section.

9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall

1 apply to the tax imposed under this section.

2 94.903. 1. The governing body of any city of the fourth classification with more than nine
 3 thousand five hundred but fewer than ten thousand eight hundred inhabitants may impose, by order
 4 or ordinance, a sales tax on all retail sales made in the city that are subject to taxation under chapter
 5 144. The tax authorized under this section may be imposed in an amount of up to one-half of one
 6 percent and shall be imposed solely for the purpose of improving the public safety for such city
 7 including, but not limited to, expenditures on equipment, city public safety employee salaries and
 8 benefits, and facilities for police, fire, and emergency medical providers. The tax authorized under
 9 this section shall be in addition to all other sales taxes imposed by law and shall be stated separately
 10 from all other charges and taxes. The order or ordinance imposing a sales tax under this section
 11 shall not become effective unless the governing body of the city submits to the voters residing
 12 within the city, at a county or state general, primary, or special election, a proposal to authorize the
 13 governing body of the city to impose a tax under this section.

14 2. The ballot language for the tax authorized under this section shall be in substantially the
 15 following form:

16 Shall the city of (insert name of city) impose a citywide sales tax at a rate of
 17 (insert rate) percent for the purpose of improving the public safety of the city?

18 ☐ YES ☐ NO

19
 20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 21 the proposal, then the order or ordinance and any amendments to the order or ordinance shall
 22 become effective on the first day of the second calendar quarter after the director of revenue
 23 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the
 24 qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective
 25 unless the proposal is resubmitted under this section to the qualified voters and such proposal is
 26 approved by a majority of the qualified voters voting on the proposal. However, in no event shall a
 27 proposal under this section be resubmitted to the voters sooner than twelve months from the date of
 28 the first proposal under this section. If the resubmitted proposal receives less than the required
 29 majority, then the governing body of the city shall have no power to impose the sales tax herein
 30 authorized and the authorization is repealed.

31 3. Any sales tax imposed under this section shall be administered, collected, enforced, and
 32 operated as required under section 32.087. All sales taxes collected by the director of revenue under
 33 this section on behalf of any city, less one percent for cost of collection, which shall be deposited in
 34 the state's general revenue fund after payment of premiums for surety bonds, as provided in section
 35 32.087, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be
 36 known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
 37 deemed to be state funds and shall not be commingled with any funds of the state. The provisions
 38 of section 33.080 to the contrary notwithstanding, moneys in this fund shall not be transferred and
 39 placed to the credit of the general revenue fund. The director shall keep accurate records of the
 40 amount of moneys in the trust fund and the amount that was collected in each city imposing a sales
 41 tax under this section, and the records shall be open to the inspection of officers of the city and the

public. No later than the tenth day of each month, the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund that 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 director of revenue may make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city repeals 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 to the city.

5. The governing body of any city that has adopted the sales tax authorized under 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 language shall be in substantially the following form:

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

☐ YES ☐ 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 under this section shall remain effective until the question is resubmitted and approved under this section.

6. The governing body of any city that has adopted the sales tax authorized under this section shall submit the question of the continuation of the tax to the voters twenty-five years from the date of its inception and every twenty-five years thereafter on a date available for elections for the city. The ballot language shall be in substantially the following form:

Shall (insert name of city) continue collecting a sales tax imposed at a rate of (insert rate) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES ☐ NO

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

7. Except as modified under 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 4, Section 135.963, Line 54, by inserting the following after all of said section and line:

"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 fifteen thousand 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.