

SECOND REGULAR SESSION

HOUSE BILL NO. 2030

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BERRY.

4601H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 321.246, RSMo, and to enact in lieu thereof one new section relating to fire protection districts.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 321.246, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 321.246, to read as follows:

321.246. 1. The governing body of any fire protection district ~~[which]~~ **that** operates within:

(1) Both:

(a) 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

(b) 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~~[- 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] ;~~

(2) A county of the first classification ~~[without a charter form of government having a population greater]~~ **with more** than ~~[one]~~ **two** hundred ~~[fifty]~~ thousand ~~[and the county contains a portion of a city with a population greater than three hundred fifty thousand,]~~ **but fewer than two hundred sixty thousand inhabitants; or [the governing body of any fire protection district that operates in]**

(3) A county of the third classification with a population greater than fourteen thousand but less than fifteen thousand

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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19 may impose a sales tax in an amount of up to one-half of one percent on all retail sales made in
20 such fire protection district which are subject to taxation pursuant to the provisions of sections
21 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other
22 sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this
23 section shall be effective unless the governing body of the fire protection district submits to the
24 voters of the fire protection district, at a county or state general, primary or special election, a
25 proposal to authorize the governing body of the fire protection district to impose a tax.

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

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

31 ☐ YES ☐ NO

32

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

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

43 4. All sales taxes collected by the director of revenue pursuant to this section on behalf
44 of any fire protection district, less one percent for cost of collection which shall be deposited in
45 the state's general revenue fund after payment of premiums for surety bonds as provided in
46 section 32.087, shall be deposited in the fire protection district sales tax trust fund established
47 pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall
48 not be deemed to be state funds and shall not be commingled with any funds of the state. The
49 director of revenue shall keep accurate records of the amount of money in the trust and which
50 was collected in each fire protection district imposing a sales tax pursuant to this section, and the
51 records shall be open to the inspection of officers of the fire protection district and the public.
52 Not later than the tenth day of each month, the director of revenue shall distribute all moneys
53 deposited in the trust fund during the preceding month to the fire protection district which levied

54 the tax. Such funds shall be deposited with the treasurer of each such fire protection district, and
55 all expenditures of funds arising from the fire protection district sales tax trust fund shall be for
56 the operation of the fire protection district and for no other purpose.

57 5. The director of revenue may make refunds from the amounts in the trust fund and
58 credited to any fire protection district for erroneous payments and overpayments made and may
59 redeem dishonored checks and drafts deposited to the credit of such fire protection districts. If
60 any fire protection district abolishes the tax, the fire protection district shall notify the director
61 of revenue of the action at least ninety days prior to the effective date of the repeal and the
62 director of revenue may order retention in the trust fund, for a period of one year, of two percent
63 of the amount collected after receipt of such notice to cover possible refunds or overpayment of
64 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
65 After one year has elapsed after the effective date of abolition of the tax in such fire protection
66 district, the director of revenue shall remit the balance in the account to the fire protection district
67 and close the account of that fire protection district. The director of revenue shall notify each
68 fire protection district of each instance of any amount refunded or any check redeemed from
69 receipts due the fire protection district. In the event a tax within a fire protection district is
70 approved under this section, and such fire protection district is dissolved, the tax shall lapse on
71 the date that the fire protection district is dissolved and the proceeds from the last collection of
72 such tax shall be distributed to the governing bodies of the counties formerly containing the fire
73 protection district and the proceeds of the tax shall be used for fire protection services within
74 such counties.

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

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