

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 108, Page 9, Section 99.848, Line 15, by inserting after all of said section and line
3 the following:
4

5 "321.242. 1. The governing body of any fire protection district which operates within and
6 has boundaries identical to a city with a population of at least thirty thousand but not more than
7 thirty-five thousand inhabitants which is located in a county of the first classification, excluding a
8 county of the first classification having a population in excess of nine hundred thousand, or the
9 governing body of any municipality having a municipal fire department may impose a sales tax in
10 an amount of up to [one-fourth] one-half of one percent on all retail sales made in such fire
11 protection district or municipality which are subject to taxation pursuant to the provisions of
12 sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all
13 other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this
14 section shall be effective unless the governing body of the fire protection district or municipality
15 submits to the voters of such fire protection district or municipality, at a county or state general,
16 primary or special election, a proposal to authorize the governing body of the fire protection district
17 or municipality to impose a tax.

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

19 Shall _____ (insert name of district or municipality) impose a sales tax of _____
20 (insert rate of tax) for the purpose of providing revenues for the operation of the
21 _____ (insert fire protection district or municipal fire department)?

22 ☐ YES ☐ NO

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
24 the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes
25 cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire
26 protection district or municipality shall not impose the sales tax authorized in this section unless and
27 until the governing body of such fire protection district or municipality resubmits a proposal to
28 authorize the governing body of the fire protection district or municipality to impose the sales tax
29 authorized by this section and such proposal is approved by a majority of the qualified voters voting
30 thereon.

31 3. All revenue received by a fire protection district or municipality from the tax authorized
32 pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used
33 solely for the operation of the fire protection district or the municipal fire department.

34 4. All sales taxes collected by the director of revenue pursuant to this section or section
35 321.246 on behalf of any fire protection district or municipality, less one percent for cost of
36 collection which shall be deposited in the state's general revenue fund after payment of premiums

Action Taken _____ Date _____

1 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is
2 hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in the fire
3 protection district sales tax trust fund created prior to August 28, 1999, shall be transferred to the
4 fire protection sales tax trust fund. The moneys in the fire protection sales tax trust fund shall not be
5 deemed to be state funds and shall not be commingled with any funds of the state. The director of
6 revenue shall keep accurate records of the amount of money in the trust fund and of the amounts
7 which were collected in each fire protection district or municipality imposing a sales tax pursuant to
8 this section, and the records shall be open to the inspection of officers of the fire protection district
9 or municipality and the public. Not later than the tenth day of each month, the director of revenue
10 shall distribute all moneys deposited in the trust fund during the preceding month to the fire
11 protection district or municipality which levied the tax. Such funds shall be deposited with the
12 treasurer of each such fire protection district or municipality, and all expenditures of funds arising
13 from the fire protection sales tax trust fund shall be for the operation of the fire protection district or
14 the municipal fire department and for no other purpose.

15 5. The director of revenue may make refunds from the amounts in the trust fund and
16 credited to any fire protection district or municipality for erroneous payments and overpayments
17 made and may redeem dishonored checks and drafts deposited to the credit of such fire protection
18 districts or municipalities. If any fire protection district or municipality abolishes the tax, the fire
19 protection district or municipality shall notify the director of revenue of the action at least ninety
20 days prior to the effective date of the repeal and the director of revenue may order retention in the
21 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
22 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
23 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
24 abolition of the tax in such fire protection district or municipality, the director of revenue shall remit
25 the balance in the account to the fire protection district or municipality and close the account of that
26 fire protection district or municipality. The director of revenue shall notify each fire protection
27 district or municipality of each instance of any amount refunded or any check redeemed from
28 receipts due the fire protection district or municipality. In the event a tax within a fire protection
29 district is approved pursuant to this section, and such fire protection district is dissolved, if the
30 boundaries of the fire protection district are identical to that of the city, the tax shall continue and
31 proceeds shall be distributed to the governing body of the city formerly containing the fire
32 protection district and the proceeds of the tax shall be used for fire protection services within such
33 city.

34 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
35 apply to the tax imposed pursuant to this section."; and
36

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