

FIRST REGULAR SESSION

# HOUSE BILL NO. 1249

## 100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOVIS.

1996H.011

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To amend chapter 190, RSMo, by adding thereto one new section relating to emergency services.

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

Section A. Chapter 190, RSMo, is amended by adding thereto one new section, to be known as section 190.293, to read as follows:

**190.293. 1. In lieu of the tax levy authorized under section 190.305 for emergency telephone services, the county commission of a county of the first classification with more than seventy thousand but fewer than eighty-three thousand inhabitants and with a city of the fourth classification with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants as the county seat may impose a county sales tax for the provision of central dispatching of fire protection, including law enforcement agencies, emergency ambulance service, or any other emergency services, including emergency telephone services, which shall be collectively referred to herein as "emergency services" and which may also include the purchase and maintenance of communications and emergency equipment, including the operational costs associated therein, in accordance with the provisions of this section.**

**2. Such county commission may, by a majority vote of its members, submit to the voters of the county, at a public election, a proposal to authorize the county commission to impose a tax under the provisions of this section. If the residents of the county present a petition signed by a number of residents equal to ten percent of those in the county who voted in the most recent gubernatorial election, then the commission shall submit such a proposal to the voters of the county.**

**3. The ballot of submission shall be in substantially the following form:**

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.

19       **Shall the county of \_\_\_\_\_ (insert name of county) impose a county sales tax**  
20       **of \_\_\_\_\_ (insert percentage) percent for the purpose of providing central**  
21       **dispatching of fire protection, emergency ambulance service, emergency**  
22       **telephone services, and other emergency services?**

23               ☐ **YES**           ☐ **NO**

24

25       **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**  
26       **favor of the proposal, the ordinance shall be in effect as provided herein. If a majority of**  
27       **the votes cast by the qualified voters voting thereon are opposed to the proposal, the county**  
28       **commission shall have no power to impose the tax authorized by this section unless and**  
29       **until the county commission shall again have submitted another proposal to authorize the**  
30       **county commission to impose the tax under the provisions of this section and such proposal**  
31       **is approved by a majority of the qualified voters voting thereon.**

32               **4. The sales tax may be imposed at a rate not to exceed one percent on the receipts**  
33       **from the sale at retail of all tangible personal property or taxable services at retail within**  
34       **any county adopting such tax, if such property and services are subject to taxation by the**  
35       **state of Missouri under the provisions of sections 144.010 to 144.525. The sales tax shall**  
36       **not be collected prior to thirty-six months before operation of the central dispatching of**  
37       **emergency services.**

38               **5. Except as modified in this section, all provisions of sections 32.085 and 32.087**  
39       **shall apply to the tax imposed under this section.**

40               **6. Any tax imposed under section 190.305 shall terminate at the end of the tax year**  
41       **in which the tax imposed pursuant to this section for emergency services is certified by the**  
42       **board to be fully operational. Any revenues collected from the tax authorized under**  
43       **section 190.305 shall be credited to the purposes for which they were intended.**

44               **7. At least once each calendar year, the emergency telephone service 911 board of**  
45       **the county shall establish a tax rate, not to exceed the amount authorized, that together**  
46       **with any surplus revenues carried forward shall produce sufficient revenues to fund the**  
47       **expenditures authorized by sections 190.290 to 190.296. Amounts collected in excess of that**  
48       **necessary within a given year shall be carried forward to subsequent years. The board**  
49       **shall make its determination of such tax rate each year before September first and shall fix**  
50       **the new rate which shall be collected as provided in sections 190.290 to 190.296.**  
51       **Immediately upon making its determination and fixing the rate, the board shall publish**  
52       **in its minutes the new rate, and it shall notify every retailer by mail of the new rate.**

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