

HB 883 -- EMERGENCY COMMUNICATION SERVICES

SPONSOR: Swan

This bill modifies provisions relating to emergency communication services.

Currently, any county that has a county sales tax for the central dispatch of emergency services that is automatically reduced in future years is prohibited from submitting, for voter approval, any proposal greater than the reduced amount. This bill exempts Cass County from this prohibition.

The bill adds language that the prepaid wireless emergency telephone service charge on retail transactions applies to items that provide prepaid wireless telecommunications services.

The prepaid wireless telecommunications service charge shall not apply to the first \$15 of a retail transaction for prepaid wireless telecommunications service.

When prepaid wireless telecommunications service is sold with one or more products or services for a single, non-itemized price, the service charge shall apply to the entire non-itemized price unless the seller elects to apply such service charge as allowed in the bill.

The Director of the Department of Revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the service charge, and the director shall collect all service charges imposed by the bill. Such service charges shall be collected and reported with all taxes imposed under the sales tax law of the state.

The bill states that the initial percentage rate of the prepaid wireless emergency telephone service charges deposited in the Missouri 911 Service Trust Fund as set by the Missouri 911 Service Board for counties and the city of St. Louis may be adjusted annually for the first three years, and thereafter the rate may be adjusted every three years. Currently, the rate may be adjusted every two years. Such rate shall be set by June 30th of each applicable year.

Any county or city which by at least a 2/3 vote of their governing body prohibited the prepaid wireless emergency telephone service charge at least 45 days prior to August 28, 2018, may take a vote, and notify the Department of Revenue of the result of such vote, by November 15, 2019, to impose such charge on January 1, 2020. A 2/3 majority vote is required to impose such charge. If a county has a

county sales tax for the central dispatch of emergency services, and has an elected emergency services board, such board shall be the governing body that takes the vote. The department shall notify the Missouri 911 Service Board of these changes by December 1, 2019.

Currently, certain provisions of law relating to the prepaid wireless emergency telephone service charge expire on January 1, 2023. This bill extends the prepaid wireless emergency telephone service charge to January 1, 2024.

Finally, the bill modifies the rulemaking authority of the Missouri 911 Service Board.

This bill is the same as SB 291 (2019).