

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill Nos. 1306 & 2065, Page 1, Section 144.016,
2 Line 4, by inserting after all of said section and line the following:

3
4 "144.757. 1. Any county or municipality, except municipalities within a county having a
5 charter form of government with a population in excess of nine hundred thousand, may, by a
6 majority vote of its governing body, impose a local use tax if a local sales tax is imposed as defined
7 in section 32.085 at a rate equal to the rate of the local sales tax in effect in such county or
8 municipality; provided, however, that no ordinance or order enacted pursuant to sections 144.757 to
9 144.761 shall be effective unless the governing body of the county or municipality submits to the
10 voters thereof at a municipal, county or state general, primary or special election a proposal to
11 authorize the governing body of the county or municipality to impose a local use tax pursuant to
12 sections 144.757 to 144.761. Municipalities within a county having a charter form of government
13 with a population in excess of nine hundred thousand may, upon voter approval received pursuant to
14 paragraph (b) of subdivision (2) of subsection 2 of this section, impose a local use tax at the same
15 rate as the local municipal sales tax with the revenues from all such municipal use taxes to be
16 distributed pursuant to subsection 4 of section 94.890. The municipality shall within thirty days of
17 the approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of subsection 2 of
18 this section select one of the distribution options permitted in subsection 4 of section 94.890 for
19 distribution of all municipal use taxes.

20 2. (1) The ballot of submission, except for counties and municipalities described in
21 subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

22
23 Shall the _____ (county or municipality's name) impose a local use tax at the same
24 rate as the total local sales tax rate, [~~currently _____ (insert percent),~~] provided that
25 if the local sales tax rate is reduced or raised by voter approval, the local use tax rate
26 shall also be reduced or raised by the same action? [~~A use tax return shall not be~~
27 ~~required to be filed by persons whose purchases from out-of-state vendors do not in~~
28 ~~total exceed two thousand dollars in any calendar year.] Approval of this question
29 will eliminate the disparity in tax rates collected by local and out-of-state sellers by
30 imposing the same rate on all sellers.~~

31 ☐ YES ☐ NO

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

35 (2) (a) The ballot of submission in a county having a charter form of government with a
36 population in excess of nine hundred thousand shall contain substantially the following language:

Action Taken _____ Date _____

For the purposes of enhancing county and municipal public safety, parks, and job creation and enhancing local government services, shall the county be authorized to collect a local use tax equal to the total of the existing county sales tax rate ~~of (insert tax rate)]~~, provided that if the county sales tax is repealed, reduced or raised by voter approval, the local use tax rate shall also be repealed, reduced or raised by the same voter action? Fifty percent of the revenue shall be used by the county throughout the county for improving and enhancing public safety, park improvements, and job creation, and fifty percent shall be used for enhancing local government services. The county shall be required to make available to the public an audited comprehensive financial report detailing the management and use of the countywide portion of the funds each year.

A use tax is the equivalent of a sales tax on purchases from out-of-state sellers by in-state buyers and on certain taxable business transactions. ~~[A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.]~~ Approval of this question will eliminate the disparity in tax rates collected by local and out-of-state sellers by imposing the same rate on all sellers.

☐ 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".

(b) The ballot of submission in a municipality within a county having a charter form of government with a population in excess of nine hundred thousand shall contain substantially the following language:

Shall the municipality be authorized to impose a local use tax at the same rate as the local sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? ~~[A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.]~~ Approval of this question will eliminate the disparity in tax rates collected by local and out-of-state sellers by imposing the same rate on all sellers.

☐ 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".

(3) The ballot of submission in any city not within a county shall contain substantially the following language:

Shall the _____ (city name) impose a local use tax at the same rate as the local sales tax, ~~[currently at a rate of _____ (insert percent)]~~ which includes the capital improvements sales tax and the transportation tax, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? ~~[A use tax return shall not be~~

1 ~~required to be filed by persons whose purchases from out-of-state vendors do not in~~
 2 ~~total exceed two thousand dollars in any calendar year.] Approval of this question~~
 3 ~~will eliminate the disparity in tax rates collected by local and out-of-state sellers by~~
 4 ~~imposing the same rate on all sellers.~~

5 ☐ YES ☐ NO

6
 7 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
 8 opposed to the question, place an "X" in the box opposite "NO".
 9

10 (4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes cast
 11 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
 12 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the
 13 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If
 14 any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast on the
 15 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or
 16 order and any amendments thereto shall be in effect on the first day of the calendar quarter which
 17 begins at least forty-five days after the director of revenue receives notice of adoption of the local
 18 use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
 19 then the governing body of the county or municipality shall have no power to impose the local use
 20 tax as herein authorized unless and until the governing body of the county or municipality shall
 21 again have submitted another proposal to authorize the governing body of the county or
 22 municipality to impose the local use tax and such proposal is approved by a majority of the qualified
 23 voters voting thereon.

24 3. The local use tax may be imposed at the same rate as the local sales tax then currently in
 25 effect in the county or municipality upon all transactions which are subject to the taxes imposed
 26 pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax;
 27 provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by
 28 voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the
 29 same action repealing, reducing or raising the local sales tax.

30 4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or described
 31 as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on
 32 certain intrabusiness transactions. Such a description shall not change the classification, form or
 33 subject of the use tax or the manner in which it is collected."; and
 34

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