Amendment NO.____

House

1 AMEND House Committee Substitute for Senate Bill No. 544, Page 42, Section 173.2712, Line 15, 2 by inserting after said section and line the following: 3 4 "205.202.1. The governing body of any hospital district established under sections 205.160 to 5 205.379 in any county of the third classification without a township form of government and with 6 more than thirteen thousand five hundred but fewer than thirteen thousand six hundred inhabitants 7 may, by resolution, abolish the property tax levied in such district under this chapter and impose a 8 sales tax on all retail sales made within the district which are subject to sales tax under chapter 9 144. The tax authorized in this section shall be not more than one percent, and shall be imposed solely for the purpose of funding the hospital district. The tax authorized in this section shall be in 10 addition to all other sales taxes imposed by law, and shall be stated separately from all other charges 11 12 and taxes. 13 2.No such resolution adopted under this section shall become effective unless the governing 14 body of the hospital district submits to the voters residing within the district at a state general, primary, or special election a proposal to authorize the governing body of the district to impose a tax 15 16 under this section. If a majority of the votes cast on the question by the qualified voters voting 17 thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales 18 19 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed 20 to the question, then the tax shall not become effective unless and until the question is resubmitted 21 under this section to the qualified voters and such question is approved by a majority of the qualified 22 voters voting on the question. 23 3.All revenue collected under this section by the director of the department of revenue on behalf of the hospital district, except for one percent for the cost of collection which shall be 24 25 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used 26 27 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the 28 29 amounts in the fund and credited to the district for erroneous payments and overpayments made, and 30 may redeem dishonored checks and drafts deposited to the credit of such district. Any funds in the 31 special fund which are not needed for current expenditures shall be invested in the same manner as 32 other funds are invested. Any interest and moneys earned on such investments shall be credited to 33 the fund. 34 4. The governing body of any hospital district that has adopted the sales tax authorized in this 35 section may submit the question of repeal of the tax to the voters on any date available for elections

Offered By

36 for the district. If a majority of the votes cast on the question by the qualified voters voting thereon

Action Taken

_ Date _____

1 are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar

2 year in which such repeal was approved. If a majority of the votes cast on the question by the 3 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section 4 shall remain effective until the question is resubmitted under this section to the qualified voters and 5 the repeal is approved by a majority of the qualified voters voting on the question.

6 5. Whenever the governing body of any hospital district that has adopted the sales tax 7 authorized in this section receives a petition, signed by a number of registered voters of the district 8 equal to at least ten percent of the number of registered voters of the district voting in the last 9 gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the 10 governing body shall submit to the voters of the district a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the 11 12 repeal shall become effective on December thirty-first of the calendar year in which such repeal was 13 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are 14 opposed to the repeal, then the sales tax authorized in this section shall remain effective until the 15 question is resubmitted under this section to the qualified voters and the repeal is approved by a 16 majority of the qualified voters voting on the question.

17 6. If the tax is repealed or terminated by any means other than by a dissolution of a hospital 18 district as described in subsection 7 of this section, all funds remaining in the special trust fund shall 19 continue to be used solely for the designated purposes, and the hospital district shall notify the 20 director of the department of revenue of the action at least ninety days before the effective date of 21 the repeal and the director may order retention in the trust fund, for a period of one year, of two 22 percent of the amount collected after receipt of such notice to cover possible refunds or 23 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such 24 accounts. After one year has elapsed after the effective date of abolition of the tax in such district, 25 the director shall remit the balance in the account to the district and close the account of that 26 district. The director shall notify each district of each instance of any amount refunded or any check 27 redeemed from receipts due the district.

28 <u>7. Upon the dissolution of a hospital district levying a sales tax pursuant to this section, the</u>
29 <u>sales tax shall be automatically repealed and all funds remaining in the special trust fund shall be</u>
30 <u>distributed as follows:</u>

(1) Twenty-five percent shall be distributed to the county public health center established
pursuant to sections 205.010 to 205.150; and

33 (2) Seventy-five percent shall be distributed to a federally qualified health center, as defined
34 in 42 U.S.C. Section 1396d(1)(1) and (2), located in the county."; and

35

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

37 accordingly.