

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 1016, Page 1, Section A, Line 3, by  
2 inserting after said section and line the following:

3  
4 "94.900. 1. (1) The governing body of the following cities may impose a tax as provided in  
5 this section:

6 (a) Any city of the third classification with more than ten thousand eight hundred but less  
7 than ten thousand nine hundred inhabitants located at least partly within a county of the first  
8 classification with more than one hundred eighty-four thousand but less than one hundred eighty-  
9 eight thousand inhabitants;

10 (b) Any city of the fourth classification with more than four thousand five hundred but  
11 fewer than five thousand inhabitants;

12 (c) Any city of the fourth classification with more than eight thousand nine hundred but  
13 fewer than nine thousand inhabitants;

14 (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine  
15 thousand inhabitants;

16 (e) Any home rule city with more than seventy-three thousand but fewer than seventy-five  
17 thousand inhabitants;

18 (f) Any city of the fourth classification with more than thirteen thousand five hundred but  
19 fewer than sixteen thousand inhabitants;

20 (g) Any city of the fourth classification with more than seven thousand but fewer than eight  
21 thousand inhabitants;

22 (h) Any city of the fourth classification with more than four thousand but fewer than four  
23 thousand five hundred inhabitants and located in any county of the first classification with more  
24 than one hundred fifty thousand but fewer than two hundred thousand inhabitants;

25 (i) Any city of the third classification with more than thirteen thousand but fewer than  
26 fifteen thousand inhabitants and located in any county of the third classification without a township  
27 form of government and with more than thirty-three thousand but fewer than thirty-seven thousand  
28 inhabitants; ~~or~~

29 (j) Any city of the fourth classification with more than three thousand but fewer than three  
30 thousand three hundred inhabitants and located in any county of the third classification without a  
31 township form of government and with more than eighteen thousand but fewer than twenty thousand  
32 inhabitants and that is not the county seat of such county; or

33 (k) Any city of the fourth classification with more than eight thousand but fewer than nine  
34 thousand inhabitants and located partially in any county of the first classification with more than  
35 two hundred thousand but fewer than two hundred sixty thousand inhabitants and partially in any  
36 county of the first classification with more than eighty-three thousand but fewer than ninety-two

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat.

(2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax of \_\_\_\_\_ (insert amount) for the purpose of improving the public safety of the city?

☐ 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".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. All revenue received by a city from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for improving the public safety for such city for so long as the tax shall remain in effect.

4. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for improving the public safety for the city. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

5. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute

1 all moneys deposited in the trust fund during the preceding month to the city which levied the tax;  
2 such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds  
3 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of  
4 each such city. Expenditures may be made from the fund for any functions authorized in the  
5 ordinance or order adopted by the governing body submitting the tax to the voters.

6 6. The director of the department of revenue may make refunds from the amounts in the  
7 trust fund and credited to any city for erroneous payments and overpayments made, and may redeem  
8 dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the  
9 city shall notify the director of the department of revenue of the action at least ninety days prior to  
10 the effective date of the repeal and the director of the department of revenue may order retention in  
11 the trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
12 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
13 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of  
14 abolition of the tax in such city, the director of the department of revenue shall remit the balance in  
15 the account to the city and close the account of that city. The director of the department of revenue  
16 shall notify each city of each instance of any amount refunded or any check redeemed from receipts  
17 due the city.

18 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
19 apply to the tax imposed pursuant to this section."; and  
20

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