

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 799,
2 Page 1, Section A, Line 5, by inserting after all of the 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

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township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and that is not the county seat of such county; or

(k) Any city with more than one thousand five hundred but fewer than one thousand seven hundred inhabitants and located in a county with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants.

(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.

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

6 5. All sales taxes collected by the director of the department of revenue under this section
7 on behalf of any city, less one percent for cost of collection which shall be deposited in the state's
8 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
9 shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public
10 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds
11 and shall not be commingled with any funds of the state. The provisions of section 33.080 to the
12 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the
13 general revenue fund. The director of the department of revenue shall keep accurate records of the
14 amount of money in the trust and which was collected in each city imposing a sales tax pursuant to
15 this section, and the records shall be open to the inspection of officers of the city and the public.
16 Not later than the tenth day of each month the director of the department of revenue shall distribute
17 all moneys deposited in the trust fund during the preceding month to the city which levied the tax;
18 such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
19 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of
20 each such city. Expenditures may be made from the fund for any functions authorized in the
21 ordinance or order adopted by the governing body submitting the tax to the voters.

22 6. The director of the department of revenue may make refunds from the amounts in the
23 trust fund and credited to any city for erroneous payments and overpayments made, and may redeem
24 dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the
25 city shall notify the director of the department of revenue of the action at least ninety days prior to
26 the effective date of the repeal and the director of the department of revenue may order retention in
27 the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
28 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
29 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
30 abolition of the tax in such city, the director of the department of revenue shall remit the balance in
31 the account to the city and close the account of that city. The director of the department of revenue
32 shall notify each city of each instance of any amount refunded or any check redeemed from receipts
33 due the city.

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

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