

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

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

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 908,  
2 Page 42, Section 238.222, Line 40, by inserting after all of said section and line the following:

3  
4 "321.246. 1. The governing body of any fire protection district which operates within both a  
5 county of the first classification with a charter form of government and with a population greater  
6 than six hundred thousand but less than nine hundred thousand and a county of the fourth  
7 classification with a population greater than thirty thousand but less than thirty-five thousand and  
8 that adjoins a county of the first classification with a charter form of government, the governing  
9 body of any fire protection district which contains a city of the fourth classification having a  
10 population greater than two thousand four hundred when the city is located in a county [~~of the first~~  
11 ~~classification without~~] with a charter form of government having a population greater than one  
12 hundred fifty thousand and the county contains a portion of a city with a population greater than  
13 three hundred fifty thousand, or the governing body of any fire protection district that operates in a  
14 county of the third classification with a population greater than fourteen thousand but less than  
15 fifteen thousand may impose a sales tax in an amount of up to one-half of one percent on all retail  
16 sales made in such fire protection district which are subject to taxation pursuant to the provisions of  
17 sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all  
18 other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this  
19 section shall be effective unless the governing body of the fire protection district submits to the  
20 voters of the fire protection district, at a county or state general, primary or special election, a  
21 proposal to authorize the governing body of the fire protection district to impose a tax.

22 2. The ballot of submission shall contain, but need not be limited to, the following language:

23  
24 Shall the fire protection district of \_\_\_\_\_ (district's name) impose a district-wide sales tax  
25 of \_\_\_\_\_ for the purpose of providing revenues for the operation of the fire protection district?

26 ☐ YES ☐ NO  
27  
28

29 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
30 the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes  
31 cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire  
32 protection district shall not impose the sales tax authorized in this section unless and until the  
33 governing body of the fire protection district resubmits a proposal to authorize the governing body  
34 of the fire protection district to impose the sales tax authorized by this section and such proposal is  
35 approved by a majority of the qualified voters voting thereon.

36 3. All revenue received by a fire protection district from the tax authorized pursuant to the

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

1 provisions of this section shall be deposited in a special trust fund and shall be used solely for the  
2 operation of the fire protection district.

3 4. All sales taxes collected by the director of revenue pursuant to this section on behalf of  
4 any fire protection district, less one percent for cost of collection which shall be deposited in the  
5 state's general revenue fund after payment of premiums for surety bonds as provided in section  
6 32.087, shall be deposited in the fire protection district sales tax trust fund established pursuant to  
7 section 321.242. The moneys in the fire protection district sales tax trust fund shall not be deemed  
8 to be state funds and shall not be commingled with any funds of the state. The director of revenue  
9 shall keep accurate records of the amount of money in the trust and which was collected in each fire  
10 protection district imposing a sales tax pursuant to this section, and the records shall be open to the  
11 inspection of officers of the fire protection district and the public. Not later than the tenth day of  
12 each month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
13 preceding month to the fire protection district which levied the tax. Such funds shall be deposited  
14 with the treasurer of each such fire protection district, and all expenditures of funds arising from the  
15 fire protection district sales tax trust fund shall be for the operation of the fire protection district and  
16 for no other purpose.

17 5. The director of revenue may make refunds from the amounts in the trust fund and  
18 credited to any fire protection district for erroneous payments and overpayments made and may  
19 redeem dishonored checks and drafts deposited to the credit of such fire protection districts. If any  
20 fire protection district abolishes the tax, the fire protection district shall notify the director of  
21 revenue of the action at least ninety days prior to the effective date of the repeal and the director of  
22 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount  
23 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to  
24 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has  
25 elapsed after the effective date of abolition of the tax in such fire protection district, the director of  
26 revenue shall remit the balance in the account to the fire protection district and close the account of  
27 that fire protection district. The director of revenue shall notify each fire protection district of each  
28 instance of any amount refunded or any check redeemed from receipts due the fire protection  
29 district. In the event a tax within a fire protection district is approved under this section, and such  
30 fire protection district is dissolved, the tax shall lapse on the date that the fire protection district is  
31 dissolved and the proceeds from the last collection of such tax shall be distributed to the governing  
32 bodies of the counties formerly containing the fire protection district and the proceeds of the tax  
33 shall be used for fire protection services within such counties.

34 6. 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.