

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

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 908,  
Page 18, Section 92.115, Line 34, by inserting after all of said section and line the following:

"94.905. 1. The governing body of any city 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, firefighters, 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 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 four-sevenths 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, 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 four-sevenths majority, 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

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

1 have submitted another proposal to authorize the governing body of the city to impose the sales tax  
 2 authorized by this section and such proposal is approved by the required four-sevenths majority of  
 3 the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be  
 4 submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this  
 5 section.

6 3. Notwithstanding any provision of this section or any other law to the contrary, any city  
 7 with a public safety sales tax in effect prior to August 28, 2022, may:

8 (1) Continue to impose the public safety sales tax previously authorized; or

9 (2) Impose a new public safety sales tax as provided under this section; however, such city  
 10 shall not enact a new public safety sales tax under this section without discontinuing any public  
 11 safety sales tax authorized prior to August 28, 2022.

12 4. The provisions of this section shall not be construed as an authorization upon any sales  
 13 tax previously authorized."; and  
 14

15 Further amend said bill, Page 38, Section 137.115, Line 210, by inserting after all of said section  
 16 and line the following:

17  
 18 "144.518. 1. In addition to the exemptions granted pursuant to section 144.030, there is  
 19 hereby specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600  
 20 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410, ~~[section~~  
 21 ~~321.242,]~~ section 573.505, section 644.032, and any local sales tax law as defined in section 32.085,  
 22 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to  
 23 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section  
 24 238.236, section 238.410, ~~[section 321.242,]~~ section 573.505, section 644.032, and any local sales  
 25 tax law as defined in section 32.085, coin-operated amusement devices and parts for such devices  
 26 purchased prior to September 1, 2007, where sales tax is paid on the gross receipts derived from the  
 27 use of such devices.

28 2. Beginning September 1, 2007, in addition to any other exemption provided by law, there  
 29 is hereby specifically exempted from the provisions of sections 144.010 to 144.525, sections  
 30 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410,  
 31 ~~[section 321.242,]~~ section 573.505, section 644.032, and any local sales tax law as defined in section  
 32 32.085, and from the computation of the tax levied, assessed, or payable pursuant to sections  
 33 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, section 238.235,  
 34 section 238.236, section 238.410, ~~[section 321.242,]~~ section 573.505, section 644.032, and any local  
 35 sales tax law as defined in section 32.085, amounts paid for the temporary use of a coin-operated  
 36 amusement device.

37 3. As used in this section, "coin-operated amusement device" means a device accepting  
 38 payment or items representing payments to allow one or more users temporary use of the device for  
 39 entertainment or amusement purposes. Examples of coin-operated amusement devices include, but

are not limited to, video games, pinball games, table games such as billiards and air hockey, and redemption games such as the claw and skee ball that may award prizes of tangible personal property.

4. In addition to any other exemptions provided by law, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410, ~~section 321.242,~~ section 573.505, section 644.032, and any local sales tax law as defined in section 32.085, and from the computation of the tax levied, assessed, or payable pursuant to sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410~~, section 321.242,~~ section 573.505, section 644.032, and any local sales tax law as defined in section 32.085, vending machines or parts for vending machines used in a commercial vending business where sales tax is paid on the gross receipts derived from such vending machines."; and

Further amend said bill, Page 42, Section 238.222, Line 40, by inserting after all of said section and line the following:

"321.244. 1. Any fire protection district which has revised or reduced any levy which it has been authorized to impose under the provisions of section 321.225, 321.240, ~~321.241,~~ 321.243, ~~321.246,~~ 321.610, or 321.620, under any provision of the constitution or laws of this state, may increase each such revised or reduced levy up to, but not in excess of, the maximum limits allowed under the section authorizing the rate of levy sought to be increased by submitting the following proposition to the voters of the district at any primary, general or special election:

Shall the board of directors of the \_\_\_\_\_ Fire Protection District be authorized to increase the rate of levy for \_\_\_\_\_ (insert purpose of which tax is levied) from \_\_\_\_\_ cents to \_\_\_\_\_ cents on each one hundred dollars of assessed valuation?

☐ YES

☐ NO

2. If any of the propositions submitted under subsection 1 of this section is approved by a majority of the voters of the district voting thereon, the board of directors may increase the levy which was the subject of such proposition to the amount authorized by such proposition.

321.900. 1. The governing body of any fire protection district, or the governing body of any municipality having a municipal fire department or contracting for fire protection services, may impose a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire protection district or municipality which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the fire protection district or municipality submits to the voters of the fire protection district, at a county or state general election, a proposal to authorize the governing body of the fire protection district to impose a tax.

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

Shall \_\_\_\_\_ (insert name of district or municipality) impose a sales tax of \_\_\_\_\_ (insert amount) for the purpose of providing revenues for the operation of the \_\_\_\_\_ (insert fire protection district/municipal fire department/municipal contract for fire protection services)?

☐ 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 four-sevenths majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, the sales tax authorized in this section shall be in effect. However, if four-sevenths of the votes cast by the qualified voters voting thereon do not vote in favor of the tax authorized by this section, the governing body of the fire protection district or municipality shall not impose the sales tax authorized in this section unless and until the governing body of the fire protection district or municipality resubmits a proposal to authorize the governing body of the fire protection district or municipality to impose the sales tax authorized by this section and such proposal is approved by a four-sevenths majority of the qualified voters voting thereon.

3. All revenue received by a fire protection district or municipality from the tax authorized pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used solely for the operation of the fire protection district, the municipal fire department, or the municipal contract for fire protection services.

4. All sales taxes collected by the director of revenue pursuant to this section on behalf of any fire protection district or municipality, 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 "Fire Protection Sales Tax Trust Fund". The 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 of revenue shall keep accurate records of the amount of moneys in the fund and which was collected in each fire protection district or municipality imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the fire protection district or municipality and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the fire protection district or municipality which levied the tax. Such funds shall be deposited with the treasurer of each such fire protection district or municipality, and all expenditures of funds arising from the fire protection district or municipality sales tax trust fund shall be for the operation of the fire protection district, the municipal fire department, or the municipal contract for fire protection services and for no other purpose.

1        5. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
 2 apply to the tax imposed pursuant to this section.

3        6. Notwithstanding any provision of this section or any other law to the contrary, any fire  
 4 protection district or municipality with a public safety sales tax in effect prior to August 28, 2022,  
 5 may:

6            (1) Continue to impose the public safety sales tax previously authorized; or

7            (2) Impose a new public safety sales tax as provided under this section; however, such fire  
 8 protection district or municipality shall not enact a new public safety sales tax under this section  
 9 without discontinuing any public safety sales tax authorized prior to August 28, 2022.

10        7. The provisions of this section shall not be construed as an authorization upon any sales  
 11 tax previously authorized."; and

12  
 13 Further amend said bill, Page 43, Section 92.105, Line 9, by inserting after all of said section and  
 14 line the following:

15  
 16            ~~"[94.900. 1. (1) The governing body of the following cities may impose a~~  
 17 ~~tax as provided in this section:~~

18            ~~(a) Any city of the third classification with more than ten thousand eight~~  
 19 ~~hundred but less than ten thousand nine hundred inhabitants located at least partly~~  
 20 ~~within a county of the first classification with more than one hundred eighty-four~~  
 21 ~~thousand but less than one hundred eighty-eight thousand inhabitants;~~

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

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

26            ~~(d) Any home rule city with more than forty-eight thousand but fewer than~~  
 27 ~~forty-nine thousand inhabitants;~~

28            ~~(e) Any home rule city with more than seventy-three thousand but fewer~~  
 29 ~~than seventy-five thousand inhabitants;~~

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

32            ~~(g) Any city of the fourth classification with more than seven thousand but~~  
 33 ~~fewer than eight thousand inhabitants;~~

34            ~~(h) Any city of the fourth classification with more than four thousand but~~  
 35 ~~fewer than four thousand five hundred inhabitants and located in any county of the~~  
 36 ~~first classification with more than one hundred fifty thousand but fewer than two~~  
 37 ~~hundred thousand inhabitants;~~

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

42            ~~(j) Any city of the fourth classification with more than three thousand but~~  
 43 ~~fewer than three thousand three hundred inhabitants and located in any county of~~  
 44 ~~the third classification without a township form of government and with more than~~  
 45 ~~eighteen thousand but fewer than twenty thousand inhabitants and that is not the~~

1 county seat of such county.

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

14 2. If the proposal submitted involves only authorization to impose the tax  
 15 authorized by this section, the ballot of submission shall contain, but need not be  
 16 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".

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

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

33 4. Once the tax authorized by this section is abolished or is terminated by  
 34 any means, all funds remaining in the special trust fund shall be used solely for  
 35 improving the public safety for the city. Any funds in such special trust fund  
 36 which are not needed for current expenditures may be invested by the governing  
 37 body in accordance with applicable laws relating to the investment of other city  
 38 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 all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

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

[94.902. 1. The governing bodies of the following cities may impose a tax as provided in this section:

(1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants;

(2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants;

(3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants;

(4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants;

(5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the

1 first classification with more than two hundred thousand but fewer than two  
2 hundred sixty thousand inhabitants;

3 (6) Any city of the fourth classification with more than nine thousand five  
4 hundred but fewer than ten thousand eight hundred inhabitants;

5 (7) Any city of the fourth classification with more than five hundred  
6 eighty but fewer than six hundred fifty inhabitants;

7 (8) Any city of the fourth classification with more than two thousand  
8 seven hundred but fewer than three thousand inhabitants and located in any county  
9 of the first classification with more than eighty-three thousand but fewer than  
10 ninety-two thousand inhabitants; or

11 (9) Any city of the fourth classification with more than two thousand four  
12 hundred but fewer than two thousand seven hundred inhabitants and located in any  
13 county of the third classification without a township form of government and with  
14 more than ten thousand but fewer than twelve thousand inhabitants.

15 2. The governing body of any city listed in subsection 1 of this section  
16 may impose, by order or ordinance, a sales tax on all retail sales made in the city  
17 which are subject to taxation under chapter 144. The tax authorized in this section  
18 may be imposed in an amount of up to one-half of one percent, and shall be  
19 imposed solely for the purpose of improving the public safety for such city,  
20 including but not limited to expenditures on equipment, city employee salaries and  
21 benefits, and facilities for police, fire and emergency medical providers. The tax  
22 authorized in this section shall be in addition to all other sales taxes imposed by  
23 law, and shall be stated separately from all other charges and taxes. The order or  
24 ordinance imposing a sales tax under this section shall not become effective unless  
25 the governing body of the city submits to the voters residing within the city, at a  
26 county or state general, primary, or special election, a proposal to authorize the  
27 governing body of the city to impose a tax under this section.

28 3. The ballot of submission for the tax authorized in this section shall be in  
29 substantially the following form:

Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax at a  
rate of \_\_\_\_\_ (insert rate of percent) percent 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".

30 If a majority of the votes cast on the proposal by the qualified voters voting  
31 thereon are in favor of the proposal, then the ordinance or order and any  
32 amendments to the order or ordinance shall become effective on the first day of  
33 the second calendar quarter after the director of revenue receives notice of the  
34 adoption of the sales tax. If a majority of the votes cast on the proposal by the  
35 qualified voters voting thereon are opposed to the proposal, then the tax shall not  
36 become effective unless the proposal is resubmitted under this section to the  
37 qualified voters and such proposal is approved by a majority of the qualified voters  
38 voting on the proposal. However, in no event shall a proposal under this section  
39 be submitted to the voters sooner than twelve months from the date of the last



1 proposal under this section.

2 4. Any sales tax imposed under this section shall be administered,  
 3 collected, enforced, and operated as required in section 32.087. All sales taxes  
 4 collected by the director of the department of revenue under this section on behalf  
 5 of any city, less one percent for cost of collection which shall be deposited in the  
 6 state's general revenue fund after payment of premiums for surety bonds as  
 7 provided in section 32.087, shall be deposited in a special trust fund, which is  
 8 hereby created in the state treasury, to be known as the "City Public Safety Sales  
 9 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state  
 10 funds and shall not be commingled with any funds of the state. The provisions of  
 11 section 33.080 to the contrary notwithstanding, money in this fund shall not be  
 12 transferred and placed to the credit of the general revenue fund. The director shall  
 13 keep accurate records of the amount of money in the trust fund and which was  
 14 collected in each city imposing a sales tax under this section, and the records shall  
 15 be open to the inspection of officers of the city and the public. Not later than the  
 16 tenth day of each month the director shall distribute all moneys deposited in the  
 17 trust fund during the preceding month to the city which levied the tax. Such funds  
 18 shall be deposited with the city treasurer of each such city, and all expenditures of  
 19 funds arising from the trust fund shall be by an appropriation act to be enacted by  
 20 the governing body of each such city. Expenditures may be made from the fund  
 21 for any functions authorized in the ordinance or order adopted by the governing  
 22 body submitting the tax to the voters. If the tax is repealed, all funds remaining in  
 23 the special trust fund shall continue to be used solely for the designated purposes.  
 24 Any funds in the special trust fund which are not needed for current expenditures  
 25 shall be invested in the same manner as other funds are invested. Any interest and  
 26 moneys earned on such investments shall be credited to the fund.

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

40 6. The governing body of any city that has adopted the sales tax authorized  
 41 in this section may submit the question of repeal of the tax to the voters on any  
 42 date available for elections for the city. The ballot of submission shall be in  
 43 substantially the following form:

Shall \_\_\_\_\_ (insert the name of the city) repeal the sales tax imposed  
 at a rate of \_\_\_\_\_ (insert rate of percent) percent for the purpose of  
 improving the public safety of the city?

☐ YES☐ NO

1 If a majority of the votes cast on the proposal are in favor of repeal, that repeal  
 2 shall become effective on December thirty-first of the calendar year in which such  
 3 repeal was approved. If a majority of the votes cast on the question by the  
 4 qualified voters voting thereon are opposed to the repeal, then the sales tax  
 5 authorized in this section shall remain effective until the question is resubmitted  
 6 under this section to the qualified voters, and the repeal is approved by a majority  
 7 of the qualified voters voting on the question.

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

20 8. Any sales tax imposed under this section by a city described under  
 21 subdivision (6) of subsection 1 of this section that is in effect as of December 31,  
 22 2038, shall automatically expire. No city described under subdivision (6) of  
 23 subsection 1 of this section shall collect a sales tax pursuant to this section on or  
 24 after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax  
 25 imposed under this section by a city described under subdivision (6) of subsection  
 26 1 of this section.

27 9. Except as modified in this section, all provisions of sections 32.085 and  
 28 32.087 shall apply to the tax imposed under this section.]

29  
 30 [94.903. 1. The governing body of any city of the fourth classification  
 31 with more than nine thousand five hundred but fewer than ten thousand eight  
 32 hundred inhabitants may impose, by order or ordinance, a sales tax on all retail  
 33 sales made in the city that are subject to taxation under chapter 144. The tax  
 34 authorized under this section may be imposed in an amount of up to one-half of  
 35 one percent and shall be imposed solely for the purpose of improving the public  
 36 safety for such city including, but not limited to, expenditures on equipment, city  
 37 public safety employee salaries and benefits, and facilities for police, fire, and  
 38 emergency medical providers. The tax authorized under this section shall be in  
 39 addition to all other sales taxes imposed by law and shall be stated separately from  
 40 all other charges and taxes. The order or ordinance imposing a sales tax under this  
 41 section shall not become effective unless the governing body of the city submits to  
 42 the voters residing within the city, at a county or state general, primary, or special  
 43 election, a proposal to authorize the governing body of the city to impose a tax  
 44 under this section.

45 2. The ballot language for the tax authorized under this section shall be in  
 46 substantially the following form:

Shall the city of \_\_\_\_\_ (insert name of city) impose a citywide sales tax at a rate of \_\_\_\_\_ (insert rate) percent for the purpose of improving the public safety of the city?

☐ YES

☐ NO

1 If a majority of the votes cast on the proposal by the qualified voters voting  
2 thereon are in favor of the proposal, then the order or ordinance and any  
3 amendments to the order or ordinance shall become effective on the first day of  
4 the second calendar quarter after the director of revenue receives notice of the  
5 adoption of the sales tax. If a majority of the votes cast on the proposal by the  
6 qualified voters voting thereon are opposed to the proposal, then the tax shall not  
7 become effective unless the proposal is resubmitted under this section to the  
8 qualified voters and such proposal is approved by a majority of the qualified voters  
9 voting on the proposal. However, in no event shall a proposal under this section  
10 be resubmitted to the voters sooner than twelve months from the date of the first  
11 proposal under this section. If the resubmitted proposal receives less than the  
12 required majority, then the governing body of the city shall have no power to  
13 impose the sales tax herein authorized, and the authorization under this section is  
14 terminated.

15 3. Any sales tax imposed under this section shall be administered,  
16 collected, enforced, and operated as required under section 32.087. All sales taxes  
17 collected by the director of revenue under this section on behalf of any city, less  
18 one percent for cost of collection, which shall be deposited in the state's general  
19 revenue fund after payment of premiums for surety bonds, as provided in section  
20 32.087, shall be deposited in a special trust fund, which is hereby created in the  
21 state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The  
22 moneys in the trust fund shall not be deemed to be state funds and shall not be  
23 commingled with any funds of the state. The provisions of section 33.080 to the  
24 contrary notwithstanding, moneys in this fund shall not be transferred and placed  
25 to the credit of the general revenue fund. The director shall keep accurate records  
26 of the amount of moneys in the trust fund and the amount that was collected in  
27 each city imposing a sales tax under this section, and the records shall be open to  
28 the inspection of officers of the city and the public. No later than the tenth day of  
29 each month, the director shall distribute all moneys deposited in the trust fund  
30 during the preceding month to the city which levied the tax. Such funds shall be  
31 deposited with the city treasurer of each such city, and all expenditures of funds  
32 arising from the trust fund shall be by an appropriation act to be enacted by the  
33 governing body of each such city. Expenditures may be made from the fund for  
34 any functions authorized in the ordinance or order adopted by the governing body  
35 submitting the tax to the voters. If the tax is repealed, all funds remaining in the  
36 special trust fund shall continue to be used solely for the designated purposes.  
37 Any funds in the special trust fund that are not needed for current expenditures  
38 shall be invested in the same manner as other funds are invested. Any interest and  
39 moneys earned on such investments shall be credited to the fund.

40 4. The director of revenue may make refunds from the amounts in the trust  
41 fund and credited to any city for erroneous payments and overpayments made and  
42 may redeem dishonored checks and drafts deposited to the credit of such cities. If

any city repeals the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due to the city.

5. The governing body of any city that has adopted the sales tax authorized under this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot language shall be in substantially the following form:

Shall the city of \_\_\_\_\_ (insert name of city) repeal the sales tax imposed at a rate of \_\_\_\_\_ (insert rate) percent for the purpose of improving the public safety of the city?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized under this section shall remain effective until the question is resubmitted and approved under this section.

6. The governing body of any city that has adopted the sales tax authorized under this section shall submit the question of the continuation of the tax to the voters twenty-five years from the date of its inception and every twenty-five years thereafter on a date available for elections for the city. The ballot language shall be in substantially the following form:

Shall \_\_\_\_\_ (insert name of city) continue collecting a sales tax imposed at a rate of \_\_\_\_\_ (insert rate) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to continuation, the repeal shall become effective on December thirty-first of the calendar year in which such continuation failed to be approved. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of continuation, then the sales tax authorized under this section shall remain effective until the question is resubmitted under this section to the qualified voters and continuation fails to be approved by a majority of the qualified voters voting on the question.

7. Except as modified under this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.]

1  
2       ~~[321.241. 1. The board of directors of any fire protection district may~~  
3 ~~levy, if a majority of the voters of the district voting thereon approve, in addition~~  
4 ~~to all other taxes heretofore approved, an additional tax of not more than twenty-~~  
5 ~~five cents per one hundred dollars of assessed valuation to be used for the support~~  
6 ~~of the district. The proposition to levy the tax authorized by this subsection may~~  
7 ~~be submitted by the board of directors at the next annual election of the members~~  
8 ~~of the board or at any regular municipal or school election conducted by the~~  
9 ~~county clerk or board of election commissioners in such district or at a special~~  
10 ~~election called for the purpose, or upon petition of five hundred registered voters~~  
11 ~~of the district. A separate ballot containing the question shall read as follows:~~

Shall the board of directors of the \_\_\_\_\_ Fire Protection District be  
authorized to levy an additional tax of not more than twenty-five cents  
on the one hundred dollars assessed valuation to provide funds for the  
support of the district?

☐ FOR THE PROPOSITION

☐ AGAINST THE PROPOSITION

(Place an X in the square opposite the one for which you wish to  
vote.)

12       ~~If a majority of the qualified voters casting votes thereon be in favor of the~~  
13 ~~question, the board of directors shall accordingly levy a tax in accordance with the~~  
14 ~~provisions of this subsection, but if a majority of the voters casting votes thereon~~  
15 ~~do not vote in favor of the levy authorized by this subsection, any levy previously~~  
16 ~~authorized shall remain in effect.~~

17       ~~2. After August 13, 1982, the board of directors of any fire protection~~  
18 ~~district may levy, if a majority of the voters of the district voting thereon approve,~~  
19 ~~in addition to all other taxes heretofore approved, an additional tax of not more~~  
20 ~~than ten cents per one hundred dollars of assessed valuation to be used for the~~  
21 ~~support of the district. The proposition to levy the tax authorized by this~~  
22 ~~subsection may be submitted by the board of directors at the next annual election~~  
23 ~~of the members of the board or at any regular municipal or school election~~  
24 ~~conducted by the county clerk or board of election commissioners in such district~~  
25 ~~or at a special election called for the purpose, or upon petition of five hundred~~  
26 ~~registered voters of the district. A separate ballot containing the question shall~~  
27 ~~read as follows:~~

Shall the board of directors of the \_\_\_\_\_ Fire Protection District be  
authorized to levy an additional tax of not more than ten cents on the  
one hundred dollars assessed valuation to provide funds for the  
support of the district?

☐ FOR THE PROPOSITION

☐ AGAINST THE PROPOSITION

(Place an X in the square opposite the one for which you wish to vote.)

1 If a majority of the qualified voters casting votes thereon be in favor of the  
2 question, the board of directors shall accordingly levy a tax in accordance with the  
3 provisions of this subsection, but if a majority of the voters casting votes thereon  
4 do not vote in favor of the levy authorized by this subsection, any levy previously  
5 authorized shall remain in effect.

6 3. In addition to all other taxes authorized on or before September 28,  
7 1985, the board of directors of any fire protection district may, if a majority of the  
8 voters of the district voting thereon approve, levy an additional tax of not more  
9 than twenty-five cents per one hundred dollars of assessed valuation to be used for  
10 the support of the district. The proposition to levy the tax authorized by this  
11 subsection may be submitted by the board of directors at the next annual election  
12 of the members of the board or at any regular municipal or school election  
13 conducted by the county clerk or board of election commissioners in such district  
14 or at a special election called for the purpose, or upon petition of five hundred  
15 registered voters of the district. A separate ballot containing the question shall  
16 read as follows:

Shall the board of directors of the \_\_\_\_\_ Fire Protection District be  
authorized to levy an additional tax of not more than twenty-five cents  
on the one hundred dollars assessed valuation to provide funds for the  
support of the district?

☐ FOR THE PROPOSITION

☐ AGAINST THE PROPOSITION

(Place an X in the square opposite the one for which you wish to vote.)

17 If a majority of the qualified voters casting votes thereon be in favor of the  
18 question, the board of directors shall accordingly levy a tax in accordance with the  
19 provisions of this subsection, but if a majority of the voters casting votes thereon  
20 do not vote in favor of the levy authorized by this subsection, any levy previously  
21 authorized shall remain in effect.

22 4. The board of directors of any fire protection district may levy, if a  
23 majority of the voters of the district voting thereon approve, in addition to all other  
24 taxes heretofore approved, an additional tax of not more than fifty cents per one  
25 hundred dollars of assessed valuation to be used for the support of the district.  
26 The proposition to levy the tax authorized by this subsection may be submitted by  
27 the board of directors at the next annual election of the members of the board or at  
28 any regular municipal or school election conducted by the county clerk or board of  
29 election commissioners in such district or at a special election called for that  
30 purpose, or upon petition of five hundred registered voters of the district. A  
31 separate ballot containing the question shall read as follows:

Shall the board of directors of the \_\_\_\_\_ Fire Protection District be

authorized to levy an additional tax of not more than fifty cents on the one hundred dollars assessed valuation to provide funds for the support of the district?

☐ FOR THE PROPOSITION

☐ AGAINST THE PROPOSITION

(Place an X in the square opposite the one for which you wish to vote.)

If a majority of the qualified voters casting votes thereon be in favor of the question, the board of directors shall accordingly levy a tax in accordance with the provisions of this subsection, but if a majority of the voters casting votes thereon do not vote in favor of the levy authorized by this subsection, any levy previously authorized shall remain in effect.]

[321.242. 1. The governing body of any fire protection district which operates within and has boundaries identical to a city with a population of at least thirty thousand but not more than thirty-five thousand inhabitants which is located in a county of the first classification, excluding a county of the first classification having a population in excess of nine hundred thousand, or the governing body of any municipality having a municipal fire department may impose a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire protection district or municipality which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the fire protection district or municipality submits to the voters of such fire protection district or municipality, at a county or state general, primary or special election, a proposal to authorize the governing body of the fire protection district or municipality to impose a tax.

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

Shall \_\_\_\_\_ (insert name of district or municipality) impose a sales tax of \_\_\_\_\_ (insert rate of tax) for the purpose of providing revenues for the operation of the \_\_\_\_\_ (insert fire protection district or municipal fire department)?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire protection district or municipality shall not impose the sales tax authorized in this section unless and until the governing body of such fire protection district or municipality resubmits a proposal to authorize the governing body of the fire protection district or municipality to impose the sales tax authorized by this section and such proposal

1 is approved by a majority of the qualified voters voting thereon.

2 3. All revenue received by a fire protection district or municipality from  
3 the tax authorized pursuant to the provisions of this section shall be deposited in a  
4 special trust fund and shall be used solely for the operation of the fire protection  
5 district or the municipal fire department.

6 4. All sales taxes collected by the director of revenue pursuant to this  
7 section or section 321.246 on behalf of any fire protection district or municipality,  
8 less one percent for cost of collection which shall be deposited in the state's  
9 general revenue fund after payment of premiums for surety bonds as provided in  
10 section 32.087, shall be deposited in a special trust fund, which is hereby created,  
11 to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in the fire  
12 protection district sales tax trust fund created prior to August 28, 1999, shall be  
13 transferred to the fire protection sales tax trust fund. The moneys in the fire  
14 protection sales tax trust fund shall not be deemed to be state funds and shall not  
15 be commingled with any funds of the state. The director of revenue shall keep  
16 accurate records of the amount of money in the trust fund and of the amounts  
17 which were collected in each fire protection district or municipality imposing a  
18 sales tax pursuant to this section, and the records shall be open to the inspection of  
19 officers of the fire protection district or municipality and the public. Not later than  
20 the tenth day of each month, the director of revenue shall distribute all moneys  
21 deposited in the trust fund during the preceding month to the fire protection  
22 district or municipality which levied the tax. Such funds shall be deposited with  
23 the treasurer of each such fire protection district or municipality, and all  
24 expenditures of funds arising from the fire protection sales tax trust fund shall be  
25 for the operation of the fire protection district or the municipal fire department and  
26 for no other purpose.

27 5. The director of revenue may make refunds from the amounts in the trust  
28 fund and credited to any fire protection district or municipality for erroneous  
29 payments and overpayments made and may redeem dishonored checks and drafts  
30 deposited to the credit of such fire protection districts or municipalities. If any fire  
31 protection district or municipality abolishes the tax, the fire protection district or  
32 municipality shall notify the director of revenue of the action at least ninety days  
33 prior to the effective date of the repeal and the director of revenue may order  
34 retention in the trust fund, for a period of one year, of two percent of the amount  
35 collected after receipt of such notice to cover possible refunds or overpayment of  
36 the tax and to redeem dishonored checks and drafts deposited to the credit of such  
37 accounts. After one year has elapsed after the effective date of abolition of the tax  
38 in such fire protection district or municipality, the director of revenue shall remit  
39 the balance in the account to the fire protection district or municipality and close  
40 the account of that fire protection district or municipality. The director of revenue  
41 shall notify each fire protection district or municipality of each instance of any  
42 amount refunded or any check redeemed from receipts due the fire protection  
43 district or municipality. In the event a tax within a fire protection district is  
44 approved pursuant to this section, and such fire protection district is dissolved, if  
45 the boundaries of the fire protection district are identical to that of the city, the tax  
46 shall continue and proceeds shall be distributed to the governing body of the city  
47 formerly containing the fire protection district and the proceeds of the tax shall be  
48 used for fire protection services within such city.



6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.]

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

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

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

☐ YES

☐ NO

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

3. All revenue received by a fire protection district from the tax authorized pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used solely for the operation of the fire protection district.

4. All sales taxes collected by the director of revenue pursuant to this section on behalf of any fire protection district, less one percent for cost of collection which shall be deposited in the state's general revenue fund after

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

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

36 6. Except as modified in this section, all provisions of sections 32.085 and  
 37 32.087 shall apply to the tax imposed pursuant to this section.]; and

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