

**HOUSE AMENDMENT NO. \_\_\_\_\_**  
**TO**  
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**Offered By**

AMEND House Amendment No. \_\_\_\_\_ to House Committee Substitute for Senate Committee Substitute for Senate Bill No. 908, Page 1, Line 4, by deleting all of said line and inserting in lieu thereof the following:

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

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

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

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

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

2. The governing body of any city listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and shall be imposed solely 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 in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within 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 under this section.

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

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

1  
2 Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax at a rate of \_\_\_\_\_ (insert  
3 rate of percent) percent for the purpose of improving the public safety of the city?

4 ☐ YES ☐ NO

5 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the  
6 question, place an "X" in the box opposite "NO".  
7  
8

9 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the  
10 proposal, then the ordinance or order and any amendments to the order or ordinance shall become effective  
11 on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of  
12 the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are  
13 opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this  
14 section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on  
15 the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than  
16 twelve months from the date of the last proposal under this section.

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

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

46 6. The governing body of any city that has adopted the sales tax authorized in this section may  
47 submit the question of repeal of the tax to the voters on any date available for elections for the city. The  
48 ballot of submission shall be in substantially the following form:  
49

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

52 ☐ YES ☐ NO  
53

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

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

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

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

23 10. If any city in subsection 1 of this section enacts the tax authorized in this section, then the city  
24 shall budget an amount to public safety that is no less than the amount budgeted in the year immediately  
25 preceding the enactment of the tax. The revenue from the tax shall supplement and not replace amounts  
26 budgeted by the city.

27 94.905. 1. The governing body of any city is hereby authorized to impose, by ordinance or"; and  
28

29 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.  
30

31 THIS AMENDS 3714H06.08H