

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

**Offered By**

1 AMEND Senate Bill No. 652, Page 1, Section A, Line 3, by inserting after all of the said section and line the  
2 following:  
3

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

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

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

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

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

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

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

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

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

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

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

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

1           (k) Any city with more than four thousand nine hundred but fewer than five thousand six hundred  
 2 inhabitants and located in a county with more than thirty thousand but fewer than thirty-five thousand  
 3 inhabitants.

4           (2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to  
 5 impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales  
 6 made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the  
 7 purpose of improving the public safety for such city, including but not limited to expenditures on equipment,  
 8 city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax  
 9 authorized by this section 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 shall be effective unless the  
 11 governing body of the city submits to the voters of the city, at a county or state general, primary or special  
 12 election, a proposal to authorize the governing body of the city to impose a tax.

13           2. If the proposal submitted involves only authorization to impose the tax authorized by this section,  
 14 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".

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

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

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

31           5. All sales taxes collected by the director of the department of revenue under this section on behalf  
 32 of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund

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

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

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

27 8. If any city in subsection 1 of this section enacts the tax authorized in this section, then the city  
28 shall budget an amount to public safety that is no less than the amount budgeted in the year immediately  
29 preceding the enactment of the tax. The revenue from the tax shall supplement and not replace amounts  
30 budgeted by the city."; and

31  
32 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.