

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

Offered By

AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 724, Page 33, Section 233.095, Line 9, by inserting after all of the said section and line the following:

"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 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 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, or municipal contract for fire protection services)?

☐ 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

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

1 authorize the governing body of the fire protection district or municipality to impose the sales tax  
2 authorized by this section and such proposal is approved by a majority of the qualified voters voting  
3 thereon.

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

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

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

district is approved pursuant to this section, and such fire protection district is dissolved, if the boundaries of the fire protection district are identical to that of the city, the tax shall continue and proceeds shall be distributed to the governing body of the city formerly containing the fire protection district and the proceeds of the tax shall be 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.

321.552. 1. Except in any county of the first classification with over two hundred thousand inhabitants, or any county of the first classification without a charter form of government and with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants; or any county of the first classification without a charter form of government and with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants; or any county with a charter form of government with over one million inhabitants; or any county with a charter form of government with over two hundred eighty thousand inhabitants but less than three hundred thousand inhabitants, the governing body of any ambulance or fire protection district may impose a sales tax in an amount up to ~~[one-half of]~~ one percent on all retail sales made in such ambulance or fire protection district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 provided that such sales tax shall be accompanied by a reduction in the district's tax rate as defined in section 137.073. 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 ambulance or fire protection district submits to the voters of such ambulance or fire protection district, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the ambulance or fire protection district to impose a tax pursuant to this section.

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

Shall \_\_\_\_\_ (insert name of ambulance or fire protection district) impose a sales tax of \_\_\_\_\_ (insert amount up to ~~[one-half]~~ ~~[of]~~ one) percent for the purpose of providing revenues for the operation of the \_\_\_\_\_ (insert name of ambulance or fire protection district) and the total property tax levy on properties in the \_\_\_\_\_ (insert name of the ambulance or fire protection district) shall be reduced annually by an amount which reduces property tax revenues by an amount equal to fifty percent of the previous year's revenue collected from this sales tax?

☐ 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".

3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in

1 favor of the proposal, then the sales tax authorized in this section shall be in effect and the  
2 governing body of the ambulance or fire protection district shall lower the level of its tax rate by an  
3 amount which reduces property tax revenues by an amount equal to fifty percent of the amount of  
4 sales tax collected in the preceding year. If a majority of the votes cast by the qualified voters  
5 voting are opposed to the proposal, then the governing body of the ambulance or fire protection  
6 district shall not impose the sales tax authorized in this section unless and until the governing body  
7 of such ambulance or fire protection district resubmits a proposal to authorize the governing body of  
8 the ambulance or fire protection district to impose the sales tax authorized by this section and such  
9 proposal is approved by a majority of the qualified voters voting thereon.

10 4. All revenue received by a district from the tax authorized pursuant to this section shall be  
11 deposited in a special trust fund, and be used solely for the purposes specified in the proposal  
12 submitted pursuant to this section for so long as the tax shall remain in effect.

13 5. All sales taxes collected by the director of revenue pursuant to this section, less one  
14 percent for cost of collection which shall be deposited in the state's general revenue fund after  
15 payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special  
16 trust fund, which is hereby created, to be known as the "Ambulance or Fire Protection District Sales  
17 Tax Trust Fund". The moneys in the ambulance or fire protection district sales tax trust fund shall  
18 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
19 director of revenue shall keep accurate records of the amount of money in the trust and the amount  
20 collected in each district imposing a sales tax pursuant to this section, and the records shall be open  
21 to inspection by officers of the county and to the public. Not later than the tenth day of each month  
22 the director of revenue shall distribute all moneys deposited in the trust fund during the preceding  
23 month to the governing body of the district which levied the tax; such funds shall be deposited with  
24 the board treasurer of each such district.

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

36 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
37 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.