House		Amendment NO
	Offered By	
AMEND House Committ	ee Substitute for Senate Substitute for S	Senate Committee Substitute for
Senate Bill No. 724, Page	32, Section 164.450, Line 19, by insert	ing after all of said section and line

Senate Bill Nothe following:

"190.053. 1. All members of the board of directors of an ambulance district first elected on or after January 1, 2008, shall attend and complete an educational seminar or conference or other suitable training on the role and duties of a board member of an ambulance district. The training required under this section shall be offered by a statewide association organized for the benefit of ambulance districts or be approved by the state advisory council on emergency medical services. Such training shall include, at a minimum:

- (1) Information relating to the roles and duties of an ambulance district director;
- (2) A review of all state statutes and regulations relevant to ambulance districts;
- 13 (3) State ethics laws;
 - (4) State sunshine laws, chapter 610;
 - (5) Financial and fiduciary responsibility;
 - (6) State laws relating to the setting of tax rates; and
 - (7) State laws relating to revenue limitations.
 - 2. If any ambulance district board member fails to attend a training session within twelve months after taking office, the board member shall not be compensated for attendance at meetings thereafter until the board member has completed such training session. If any ambulance district board member fails to attend a training session within twelve months of taking office regardless of whether the board member received an attendance fee for a training session, the board member shall be ineligible to run for reelection for another term of office until the board member satisfies the training requirement of this section; however, this requirement shall only apply to board members elected after August 28, 2022.

190.800. 1. Each ground ambulance service, except for any ambulance service owned and operated by an entity owned and operated by the state of Missouri, including but not limited to any hospital owned or operated by the board of curators, as defined in chapter 172, or any department of the state, shall, in addition to all other fees and taxes now required or paid, pay an ambulance service reimbursement allowance tax for the privilege of engaging in the business of providing

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ambulance services in this state.

- 2. For the purpose of this section, the following terms shall mean:
- (1) "Ambulance", the same meaning as such term is defined in section 190.100;
- (2) "Ambulance service", the same meaning as such term is defined in section 190.100;
- (3) "Engaging in the business of providing ambulance services in this state", accepting payment for such services[;
- (4) "Gross receipts", all amounts received by an ambulance service licensed under section 190.109 for its own account from the provision of all emergency services, as defined in section 190.100, to the public in the state of Missouri, but shall not include revenue from taxes collected under law, grants, subsidies received from governmental agencies, or the value of charity care].
- 190.803. 1. Each ambulance service's reimbursement allowance shall be based on [its gross receipts using] a formula established by the department of social services by [rule. The determination of tax due shall be the monthly gross receipts reported to the department of social services multiplied by the tax rate established by rule by the department of social services. Such tax rate may be a graduated rate based on gross receipts and shall not exceed a rate of six percent per annum of gross receipts] regulations and rules as provided in section 190.836. The ambulance reimbursement allowance shall be consistent with permissible health care related taxes, as defined in 42 CFR 433, Subpart B, as amended.
- 2. Notwithstanding any other provision of law to the contrary, any action respecting the validity of the rules promulgated under this section or section 190.815 or 190.833 shall be filed in the circuit court of Cole County. The circuit court of Cole County shall hear the matter as the court of original jurisdiction.

190.806. Each ambulance service shall keep such records as may be necessary to determine the amount of its reimbursement allowance. On or before the first day of October of each year, every ambulance service shall submit to the department of social services a statement that accurately reflects such information as is necessary to determine such ambulance service's reimbursement allowance tax. [Each licensed ambulance service shall report gross receipts to the department of social services.] The information obtained by the department of social services shall be confidential.

190.815. The director of the department of social services shall prescribe by rule the form and content of any document required to be filed under sections 190.800 to 190.836. [No later than November 30, 2009, the department of social services shall promulgate rules to implement the provisions of sections 190.830 to 190.836.]"; and

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