

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

**Offered By**

AMEND House Amendment No. \_\_\_\_\_ to House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 92, Page 1, Line 2, by inserting after the number "92," the following:

"Page 1, Section A, Line 4, by inserting after all of said section and line the following:

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

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

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

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

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

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

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

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

(h) Any city of the fourth 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 one hundred fifty thousand but fewer than two hundred thousand inhabitants;

(i) Any city of the third classification with more than thirteen thousand but fewer than fifteen thousand inhabitants and located in any county of the third classification without a township

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1 form of government and with more than thirty-three thousand but fewer than thirty-seven thousand  
2 inhabitants; ~~[or]~~

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

7 (k) Any city with more than ten thousand but fewer than eleven thousand inhabitants and  
8 partially located in a county with more than two hundred thirty thousand but fewer than two hundred  
9 sixty thousand inhabitants;

10 (l) Any city with more than four thousand nine hundred but fewer than five thousand six  
11 hundred inhabitants and located in a county with more than thirty thousand but fewer than thirty-  
12 five thousand inhabitants; or

13 (m) Any city with more than twelve thousand five hundred but fewer than fourteen thousand  
14 inhabitants and that is the county seat of a county with more than twenty-two thousand but fewer  
15 than twenty-five thousand inhabitants.

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

26 2. If the proposal submitted involves only authorization to impose the tax authorized by this  
27 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".

28  
29 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
30 the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments  
31 thereto shall be in effect on the first day of the second calendar quarter after the director of revenue  
32 receives notification of adoption of the local sales tax. If a proposal receives less than the required

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

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

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

1 the account to the city and close the account of that city. The director of the department of revenue  
 2 shall notify each city of each instance of any amount refunded or any check redeemed from receipts  
 3 due the city.

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

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

10 94.902. 1. The governing bodies of the following cities may impose a tax as provided in  
 11 this section:

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

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

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

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

20 (5) Any city of the third classification with more than four thousand but fewer than four  
 21 thousand five hundred inhabitants and located in any county of the first classification with more  
 22 than two hundred thousand but fewer than two hundred sixty thousand inhabitants;

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

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

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

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

34 (10) Any city with more than one thousand sixty but fewer than one thousand one hundred  
 35 seventy inhabitants and located in a county with more than nineteen thousand but fewer than  
 36 twenty-two thousand inhabitants and with a county seat with more than one thousand but fewer than  
 37 two thousand two hundred twenty inhabitants;

38 (11) Any city with more than four hundred eighty but fewer than five hundred forty  
 39 inhabitants and located in a county with more than thirty thousand but fewer than thirty-five

1 thousand inhabitants and with a county seat with more than two hundred but fewer than nine  
 2 hundred inhabitants; or

3 (12) Any city with more than nine thousand but fewer than ten thousand inhabitants and that  
 4 is the county seat of a county with more than nineteen thousand but fewer than twenty-two thousand  
 5 inhabitants.

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

17 3. The ballot of submission for the tax authorized in this section shall be in substantially the  
 18 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".

19  
 20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 21 the proposal, then the ordinance or order and any amendments to the order or ordinance shall  
 22 become effective on the first day of the second calendar quarter after the director of revenue  
 23 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the  
 24 qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective  
 25 unless the proposal is resubmitted under this section to the qualified voters and such proposal is  
 26 approved by a majority of the qualified voters voting on the proposal. However, in no event shall a  
 27 proposal under this section be submitted to the voters sooner than twelve months from the date of  
 28 the last proposal under this section.

29 4. Any sales tax imposed under this section shall be administered, collected, enforced, and  
 30 operated as required in section 32.087. All sales taxes collected by the director of the department of  
 31 revenue under this section on behalf of any city, less one percent for cost of collection which shall  
 32 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 in the state treasury, 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 shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under 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 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. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. The director of the department of revenue may authorize the state treasurer to 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 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 the city.

6. The governing body of any city that has adopted the sales tax authorized in 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 of submission shall be in substantially the following form:

Shall the city of \_\_\_\_\_ [~~(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

If a majority of the votes cast on the proposal 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

1 repeal, then the sales tax authorized in this section shall remain effective until the question is  
 2 resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the  
 3 qualified voters voting on the question.

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

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

19 9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
 20 apply to the tax imposed under this section."; and

21  
 22 Further amend said bill,"; and

23  
 24 Further amend said amendment and page, by deleting line 4 and inserting in lieu thereof the  
 25 following:

26  
 27 ""190.327. 1. Immediately upon the decision by the commission to utilize a portion of the  
 28 emergency telephone tax for central dispatching and an affirmative vote of the telephone tax, the  
 29 commission shall appoint the initial members of a board which shall administer the funds and  
 30 oversee the provision of central dispatching for emergency services in the county and in  
 31 municipalities and other political subdivisions which have contracted for such service. Beginning  
 32 with the general election in 1992, all board members shall be elected according to this section and  
 33 other applicable laws of this state. At the time of the appointment of the initial members of the  
 34 board, the commission shall relinquish to the board and no longer exercise the duties prescribed in  
 35 this chapter with regard to the provision of emergency telephone service and in chapter 321, with  
 36 regard to the provision of central dispatching service, and such duties shall be exercised by the  
 37 board.

38 2. Elections for board members may be held on general municipal election day, as defined in  
 39 subsection 3 of section 115.121, after approval by a simple majority of the county commission.

1           3. For the purpose of providing the services described in this section, the board shall have  
2 the following powers, authority and privileges:

- 3           (1) To have and use a corporate seal;  
4           (2) To sue and be sued, and be a party to suits, actions and proceedings;  
5           (3) To enter into contracts, franchises and agreements with any person, partnership,  
6 association or corporation, public or private, affecting the affairs of the board;  
7           (4) To acquire, construct, purchase, maintain, dispose of and encumber real and personal  
8 property, including leases and easements;  
9           (5) To have the management, control and supervision of all the business affairs of the board  
10 and the construction, installation, operation and maintenance of any improvements;  
11           (6) To hire and retain agents and employees and to provide for their compensation including  
12 health and pension benefits;  
13           (7) To adopt and amend bylaws and any other rules and regulations;  
14           (8) To fix, charge and collect the taxes and fees authorized by law for the purpose of  
15 implementing and operating the services described in this section;  
16           (9) To pay all expenses connected with the first election and all subsequent elections; and  
17           (10) To have and exercise all rights and powers necessary or incidental to or implied from  
18 the specific powers granted in this subsection. Such specific powers shall not be considered as a  
19 limitation upon any power necessary or appropriate to carry out the purposes and intent of sections  
20 190.300 to 190.329.

21           4. (1) Notwithstanding the provisions of subsections 1 and 2 of this section to the contrary,  
22 the county commission may elect to appoint the members of the board to administer the funds and  
23 oversee the provision of central dispatching for emergency services in the counties, municipalities,  
24 and other political subdivisions which have contracted for such service upon the request of the  
25 municipalities and other political subdivisions. Upon appointment of the initial members of the  
26 board, the commission shall relinquish all powers and duties to the board and no longer exercise the  
27 duties prescribed in this chapter with regard to the provision of central dispatching service and such  
28 duties shall be exercised by the board.

29           (2) The board shall consist of seven members appointed without regard to political  
30 affiliation. The members shall include:

31           (a) Five members who shall serve for so long as they remain in their respective county or  
32 municipal positions as follows:

33           a. The county sheriff, or his or her designee;

34           b. The heads of the municipal police department who have contracted for central  
35 dispatching service in the two largest municipalities wholly contained within the county, or their  
36 designees; or

37           c. The heads of the municipal fire departments or fire divisions who have contracted for  
38 central dispatching service in the two largest municipalities wholly contained within the county, or  
39 their designees;



(b) Two members who shall serve two-year terms appointed from among the following:

a. The head of any of the county's fire protection districts who have contracted for central dispatching service, or his or her designee;

b. The head of any of the county's ambulance districts who have contracted for central dispatching service, or his or her designee;

c. The head of any of the municipal police departments located in the county who have contracted for central dispatching service, or his or her designee, excluding those mentioned in subparagraph b. of paragraph (a) of this subdivision; and

d. The head of any of the municipal fire departments in the county who have contracted for central dispatching service, or his or her designee, excluding those mentioned in subparagraph c. of paragraph (a) of this subdivision.

(3) Upon the appointment of the board under this subsection, the board shall have the powers provided in subsection 3 of this section and the commission shall relinquish all powers and duties relating to the provision of central dispatching service under this chapter to the board.

~~[5. An emergency services board originally organized under section 190.325 operating within a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants shall not have a sales tax for emergency services or for providing central dispatching for emergency services greater than one-quarter of one percent. If on July 9, 2019, such tax is greater than one-quarter of one percent, the board shall lower the tax rate.]~~

313.800. 1. As used in sections 313.800 to 313.850, unless the context clearly requires otherwise,"; and

Further amend said amendment, Page 18, Line 30, by deleting said line and inserting in lieu thereof the following:

"law.

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]~~ with 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

1 sales made in such fire protection district which are subject to taxation pursuant to the provisions of  
 2 sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all  
 3 other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this  
 4 section shall be effective unless the governing body of the fire protection district submits to the  
 5 voters of the fire protection district, at a county or state general, primary or special election, a  
 6 proposal to authorize the governing body of the fire protection district to impose a tax.

7 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

8  
 9 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 10 the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes  
 11 cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire  
 12 protection district shall not impose the sales tax authorized in this section unless and until the  
 13 governing body of the fire protection district resubmits a proposal to authorize the governing body  
 14 of the fire protection district to impose the sales tax authorized by this section and such proposal is  
 15 approved by a majority of the qualified voters voting thereon.

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

19 4. All sales taxes collected by the director of revenue pursuant to this section on behalf of  
 20 any fire protection district, less one percent for cost of collection which shall be deposited in the  
 21 state's general revenue fund after payment of premiums for surety bonds as provided in section  
 22 32.087, shall be deposited in the fire protection [district] sales tax trust fund established pursuant to  
 23 section 321.242. The moneys in the fire protection [district] sales tax trust fund shall not be deemed  
 24 to be state funds and shall not be commingled with any funds of the state. The director of revenue  
 25 shall keep accurate records of the amount of money in the trust and which was collected in each fire  
 26 protection district imposing a sales tax pursuant to this section, and the records shall be open to the  
 27 inspection of officers of the fire protection district and the public. Not later than the tenth day of  
 28 each month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
 29 preceding month to the fire protection district which levied the tax. Such funds shall be deposited  
 30 with the treasurer of each such fire protection district, and all expenditures of funds arising from the  
 31 fire protection [district] sales tax trust fund shall be for the operation of the fire protection district  
 32 and for no other purpose.

1           5. The director of revenue may make refunds from the amounts in the trust fund and  
2 credited to any fire protection district for erroneous payments and overpayments made and may  
3 redeem dishonored checks and drafts deposited to the credit of such fire protection districts. If any  
4 fire protection district abolishes the tax, the fire protection district shall notify the director of  
5 revenue of the action at least ninety days prior to the effective date of the repeal and the director of  
6 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount  
7 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to  
8 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has  
9 elapsed after the effective date of abolition of the tax in such fire protection district, the director of  
10 revenue shall remit the balance in the account to the fire protection district and close the account of  
11 that fire protection district. The director of revenue shall notify each fire protection district of each  
12 instance of any amount refunded or any check redeemed from receipts due the fire protection  
13 district. In the event a tax within a fire protection district is approved under this section, and such  
14 fire protection district is dissolved, the tax shall lapse on the date that the fire protection district is  
15 dissolved and the proceeds from the last collection of such tax shall be distributed to the governing  
16 bodies of the counties formerly containing the fire protection district and the proceeds of the tax  
17 shall be used for fire protection services within such counties.

18           6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
19 apply to the tax imposed pursuant to this section."; and"; and  
20

21 Further amend said bill by amending the title, enacting clause, and intersectional accordingly.  
22

23 Amends Amendment 1210H06.06H