

FIRST REGULAR SESSION

HOUSE BILL NO. 648

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HURLBERT.

0807H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 321.246, RSMo, and to enact in lieu thereof one new section relating to fire protection districts.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 321.246, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 321.246, to read as follows:

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 sales made in such fire protection district 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

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 district submits to the voters of the fire protection district, at a county or state general, primary
19 or special election, a proposal to authorize the governing body of the fire protection district to
20 impose a tax.

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

23 Shall the fire protection district of _____ (district's name)
24 impose a district-wide sales tax of _____ for the purpose of
25 providing revenues for the operation of the fire protection
26 district?

27 YES NO

28

29 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
30 favor of the proposal, then the sales tax authorized in this section shall be in effect. If a
31 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
32 governing body of the fire protection district shall not impose the sales tax authorized in this
33 section unless and until the governing body of the fire protection district resubmits a proposal
34 to authorize the governing body of the fire protection district to impose the sales tax
35 authorized by this section and such proposal is approved by a majority of the qualified voters
36 voting thereon.

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

40 4. All sales taxes collected by the director of revenue pursuant to this section on
41 behalf of any fire protection district, less one percent for cost of collection which shall be
42 deposited in the state's general revenue fund after payment of premiums for surety bonds as
43 provided in section 32.087, shall be deposited in the fire protection [~~district~~] sales tax trust
44 fund established pursuant to section 321.242. The moneys in the fire protection [~~district~~]
45 sales tax trust fund shall not be deemed to be state funds and shall not be commingled with
46 any funds of the state. The director of revenue shall keep accurate records of the amount of
47 money in the trust and which was collected in each fire protection district imposing a sales tax
48 pursuant to this section, and the records shall be open to the inspection of officers of the fire
49 protection district and the public. Not later than the tenth day of each month, the director of
50 revenue shall distribute all moneys deposited in the trust fund during the preceding month to
51 the fire protection district which levied the tax. Such funds shall be deposited with the
52 treasurer of each such fire protection district, and all expenditures of funds arising from the
53 fire protection [~~district~~] sales tax trust fund shall be for the operation of the fire protection
54 district and for no other purpose.

55 5. The director of revenue may make refunds from the amounts in the trust fund and
56 credited to any fire protection district for erroneous payments and overpayments made and
57 may redeem dishonored checks and drafts deposited to the credit of such fire protection
58 districts. If any fire protection district abolishes the tax, the fire protection district shall notify
59 the director of revenue of the action at least ninety days prior to the effective date of the
60 repeal and the director of revenue may order retention in the trust fund, for a period of one
61 year, of two percent of the amount collected after receipt of such notice to cover possible
62 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
63 the credit of such accounts. After one year has elapsed after the effective date of abolition of
64 the tax in such fire protection district, the director of revenue shall remit the balance in the
65 account to the fire protection district and close the account of that fire protection district. The
66 director of revenue shall notify each fire protection district of each instance of any amount
67 refunded or any check redeemed from receipts due the fire protection district. In the event a
68 tax within a fire protection district is approved under this section, and such fire protection
69 district is dissolved, the tax shall lapse on the date that the fire protection district is dissolved
70 and the proceeds from the last collection of such tax shall be distributed to the governing
71 bodies of the counties formerly containing the fire protection district and the proceeds of the
72 tax shall be used for fire protection services within such counties.

73 6. Except as modified in this section, all provisions of sections 32.085 and 32.087
74 shall apply to the tax imposed pursuant to this section.

✓