

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2348, Page 16, Section 79.235, Line 19,
2 by inserting after all of said section and line the following:

3
4 "94.900. 1. (1) The governing body of the following cities may impose a tax as provided in
5 this section:

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

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

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

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

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

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

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

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

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

29 (j) Any city of the fourth classification with more than three thousand but fewer than three
30 thousand three hundred inhabitants and located in any county of the third classification without a

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1 township form of government and with more than eighteen thousand but fewer than twenty thousand
2 inhabitants and that is not the county seat of such county;

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

6 (l) Any city with more than four thousand nine hundred but fewer than five thousand six
7 hundred inhabitants and located in a county with more than thirty thousand but fewer than thirty-
8 five thousand inhabitants; ~~[or]~~

9 (m) Any city with more than twelve thousand five hundred but fewer than fourteen thousand
10 inhabitants and that is the county seat of a county with more than twenty-two thousand but fewer
11 than twenty-five thousand inhabitants;

12 (n) Any city with more than sixteen thousand but fewer than eighteen thousand inhabitants
13 and located in more than one county; or

14 (o) Any city with more than twelve thousand five hundred but fewer than fourteen thousand
15 inhabitants and located in a county with more than twenty-two thousand but fewer than twenty-five
16 thousand inhabitants and with a county seat with more than nine hundred but fewer than one
17 thousand four hundred inhabitants.

18 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby
19 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one
20 percent on all retail sales made in such city which are subject to taxation under the provisions of
21 sections 144.010 to 144.525 for the purpose of improving the public safety for such city, which shall
22 be limited to expenditures on equipment, salaries and benefits, and facilities for police, fire and
23 emergency medical providers. The tax authorized by this section shall be in addition to any and all
24 other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to
25 the provisions of this section shall be effective unless the governing body of the city submits to the
26 voters of the city, at a county or state general, primary or special election, a proposal to authorize the
27 governing body of the city to impose a tax.

28 2. If the proposal submitted involves only authorization to impose the tax authorized by this
29 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".

30

31 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
32 the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments

1 thereto shall be in effect on the first day of the second calendar quarter after the director of revenue
2 receives notification of adoption of the local sales tax. If a proposal receives less than the required
3 majority, then the governing body of the city shall have no power to impose the sales tax herein
4 authorized unless and until the governing body of the city shall again have submitted another
5 proposal to authorize the governing body of the city to impose the sales tax authorized by this
6 section and such proposal is approved by the required majority of the qualified voters voting
7 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters
8 sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

17 5. All sales taxes collected by the director of the department of revenue under this section
18 on behalf of any city, less one percent for cost of collection which shall be deposited in the state's
19 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
20 shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public
21 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds
22 and shall not be commingled with any funds of the state. The provisions of section 33.080 to the
23 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the
24 general revenue fund. The director of the department of revenue shall keep accurate records of the
25 amount of money in the trust and which was collected in each city imposing a sales tax pursuant to
26 this section, and the records shall be open to the inspection of officers of the city and the public.
27 Not later than the tenth day of each month the director of the department of revenue shall distribute
28 all moneys deposited in the trust fund during the preceding month to the city which levied the tax;
29 such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
30 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of
31 each such city. Expenditures may be made from the fund for any functions authorized in the
32 ordinance or order adopted by the governing body submitting the tax to the voters.

33 6. The director of the department of revenue may make refunds from the amounts in the
34 trust fund and credited to any city for erroneous payments and overpayments made, and may redeem
35 dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the
36 city shall notify the director of the department of revenue of the action at least ninety days prior to
37 the effective date of the repeal and the director of the department of revenue may order retention in
38 the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
39 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and

1 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
2 abolition of the tax in such city, the director of the department of revenue shall remit the balance in
3 the account to the city and close the account of that city. The director of the department of revenue
4 shall notify each city of each instance of any amount refunded or any check redeemed from receipts
5 due the city.

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

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

12
13 Further amend said bill by amending the title, enacting clause, and intersectional references
14 accordingly.