

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

Offered By

1 AMEND House Committee Substitute for House Bill No. 2348, Page 11, Section 58.200, Line 10,  
2 by inserting after all of the said section and line the following:

3  
4 "67.597. 1. The governing body of a county with more than fifteen thousand seven hundred  
5 but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than  
6 four thousand two hundred ten but fewer than six thousand inhabitants may adopt an order or  
7 ordinance imposing a sales tax on all retail sales made within the county that are subject to sales tax  
8 under chapter 144. The rate of such tax shall not exceed one percent.

9 2. Such tax shall not become effective unless the governing body of the county submits to  
10 the voters of the county, on any date available for elections for the county, a proposal to authorize  
11 the governing body of the county to impose such tax. Such tax shall be in addition to all other taxes  
12 imposed by law. Such tax shall be stated separately from all other charges and taxes. The proceeds  
13 of such tax shall be used by the county solely for the support of the operations of hospital services in  
14 such county.

15 3. The ballot of submission for such tax shall be in substantially the following form: "Shall  
16 \_\_\_\_\_ (insert the county name) impose a sales tax at a rate of \_\_\_\_\_ (insert percentage) percent  
17 for the support of the operations of hospital services?".

18 4. If a majority of the votes cast on the question by the qualified voters voting thereon are in  
19 favor of the question, such tax shall become effective on the first day of the second calendar quarter  
20 following the calendar quarter in which the election was held. If a majority of the votes cast on the  
21 question by the qualified voters voting thereon are opposed to the question, such tax shall not  
22 become effective unless and until the question is resubmitted under this section to the qualified  
23 voters of the county and such question is approved by a majority of the qualified voters of the  
24 county voting on the question.

25 5. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
26 apply to the tax imposed under this section.

27 6. All moneys collected under this section by the director of the department of revenue on  
28 behalf of such county shall be deposited in a special trust fund, which is hereby created and shall be  
29 known as the "County Hospital Operations Sales Tax Fund", except that the director may deposit up  
30 to one percent for the cost of collection in the state's general revenue fund. Moneys in the fund shall

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1 be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state  
2 moneys and shall not be commingled with any moneys of the state. The director may make refunds  
3 from the amounts in the fund and credited to the county for erroneous payments and overpayments  
4 made and may redeem dishonored checks and drafts deposited to the credit of such county. Any  
5 moneys in the special fund that are not needed for current expenditures shall be invested in the same  
6 manner as other moneys are invested. Any interest and moneys earned on such investments shall be  
7 credited to the fund.

8 7. The governing body of a county that has adopted such tax may submit the question of  
9 repeal of the tax to the voters on any date available for elections for the county. If a majority of the  
10 votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal  
11 shall become effective on December thirty-first of the calendar year in which such repeal was  
12 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are  
13 opposed to the repeal, such tax shall remain effective until the question is resubmitted under this  
14 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting  
15 on the question.

16 8. Whenever the governing body of a county that has adopted such tax receives a petition,  
17 signed by a number of registered voters of the county equal to at least ten percent of the number of  
18 registered voters of the county voting in the last gubernatorial election, calling for an election to  
19 repeal such tax, the governing body shall submit to the voters a proposal to repeal the tax. If a  
20 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the  
21 repeal, the repeal shall become effective on December thirty-first of the calendar year in which such  
22 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting  
23 thereon are opposed to the repeal, such tax shall remain effective until the question is resubmitted  
24 under this section to the qualified voters and the repeal is approved by a majority of the qualified  
25 voters voting on the question.

26 9. If such tax is repealed or terminated by any means, all moneys remaining in the special  
27 trust fund shall continue to be used solely for the designated purposes. The county shall notify the  
28 director of the department of revenue of the repeal or termination at least ninety days before the  
29 effective date of the repeal or termination. The director may order retention in the trust fund, for a  
30 period of one year, of two percent of the amount collected after receipt of such notice to cover  
31 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to  
32 the credit of such account. After one year has elapsed after the effective date of the repeal or  
33 termination, the director shall remit the balance in the account to the county and close the account of  
34 that county. The director shall notify such county of each instance of any amount refunded or any  
35 check redeemed from receipts due the county."; and

36  
37 Further amend said bill, Page 21, Section 140.190, Line 36, by inserting after all of the said section  
38 and line the following:

1 "144.757. 1. Any county or municipality may, by a majority vote of its governing body,  
 2 impose a local use tax if a local sales tax is imposed as defined in section 32.085 or if a sales tax is  
 3 imposed under section 94.850 or 94.890, with such local use tax imposed at a rate equal to the rate  
 4 of the local sales tax and any sales tax imposed under section 94.850 or 94.890 by such county or  
 5 municipality; provided, however, that no ordinance or order enacted pursuant to sections 144.757 to  
 6 144.761 shall be effective unless the governing body of the county or municipality submits to the  
 7 voters thereof at a municipal, county or state general, primary or special election a proposal to  
 8 authorize the governing body of the county or municipality to impose a local use tax pursuant to  
 9 sections 144.757 to 144.761.

10 (1) The ballot of submission shall contain substantially the following language:

Shall the \_\_\_\_\_ (county or municipality's name) impose a local use tax at  
 the same rate as the total local sales tax rate, provided that if the local sales  
 tax rate is reduced or raised by voter approval, the local use tax rate shall  
 also be reduced or raised by the same action?

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".

11 (2) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes cast  
 12 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the  
 13 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the  
 14 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If  
 15 any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast on the  
 16 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or  
 17 order and any amendments thereto shall be in effect on the first day of the calendar quarter which  
 18 begins at least forty-five days after the director of revenue receives notice of adoption of the local  
 19 use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,  
 20 then the governing body of the county or municipality shall have no power to impose the local use  
 21 tax as herein authorized unless and until the governing body of the county or municipality shall  
 22 again have submitted another proposal to authorize the governing body of the county or  
 23 municipality to impose the local use tax and such proposal is approved by a majority of the qualified  
 24 voters voting thereon.

25 2. The local use tax may be imposed at the same rate as the local sales tax then currently in  
 26 effect in the county or municipality upon all transactions which are subject to the taxes imposed  
 27 pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax;  
 28 provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by  
 29 voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the  
 30 same action repealing, reducing or raising the local sales tax.

1           3. For purposes of sections 144.757 to 144.761, the use tax may be referred to or described  
2 as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on  
3 certain intrabusiness transactions. Such a description shall not change the classification, form or  
4 subject of the use tax or the manner in which it is collected. The use tax shall not be described as a  
5 new tax or as not a new tax and shall not be advertised or promoted in a manner in violation of  
6 section 115.646.

7           4. For the purposes of sections 144.757 to 144.761, the term "county or municipality" shall  
8 include the governing body of any taxing jurisdiction authorized to impose a sales tax for  
9 emergency services."; and

10  
11 Further amend said bill by amending the title, enacting clause, and intersectional references  
12 accordingly.