

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 2, Page 10, Section 71.948, Line 8, by
2 inserting after 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
31 township form of government and with more than eighteen thousand but fewer than twenty thousand
32 inhabitants and that is not the county seat of such county;

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

36 (l) Any city with more than four thousand nine hundred but fewer than five thousand six

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1 hundred inhabitants and located in a county with more than thirty thousand but fewer than thirty-
 2 five thousand inhabitants; [~~or~~]

3 (m) Any city with more than twelve thousand five hundred but fewer than fourteen thousand
 4 inhabitants and that is the county seat of a county with more than twenty-two thousand but fewer
 5 than twenty-five thousand inhabitants[~~;~~]; or

6 (n) Any city with more than eighteen thousand but fewer than twenty thousand inhabitants
 7 and that is the county seat of a county with more than fifty thousand but fewer than sixty thousand
 8 inhabitants.

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

19 2. If the proposal submitted involves only authorization to impose the tax authorized by this
 20 section, the ballot of submission shall contain, but need not be limited to, the following language:

21
 22 Shall the city of _____ (city's name) impose a citywide sales tax of _____ (insert
 23 amount) for the purpose of improving the public safety of the city?

24 ☐ YES ☐ NO

25 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
 26 opposed to the question, place an "X" in the box opposite "NO".

27
 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
 33 majority, then the governing body of the city shall have no power to impose the sales tax herein
 34 authorized unless and until the governing body of the city shall again have submitted another
 35 proposal to authorize the governing body of the city to impose the sales tax authorized by this
 36 section and such proposal is approved by the required majority of the qualified voters voting
 37 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters
 38 sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

47 5. All sales taxes collected by the director of the department of revenue under this section
 48 on behalf of any city, less one percent for cost of collection which shall be deposited in the state's
 49 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,

1 shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public
2 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds
3 and shall not be commingled with any funds of the state. The provisions of section 33.080 to the
4 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the
5 general revenue fund. The director of the department of revenue shall keep accurate records of the
6 amount of money in the trust and which was collected in each city imposing a sales tax pursuant to
7 this section, and the records shall be open to the inspection of officers of the city and the public.
8 Not later than the tenth day of each month the director of the department of revenue shall distribute
9 all moneys deposited in the trust fund during the preceding month to the city which levied the tax;
10 such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
11 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of
12 each such city. Expenditures may be made from the fund for any functions authorized in the
13 ordinance or order adopted by the governing body submitting the tax to the voters.

14 6. The director of the department of revenue may make refunds from the amounts in the
15 trust fund and credited to any city for erroneous payments and overpayments made, and may redeem
16 dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the
17 city shall notify the director of the department of revenue of the action at least ninety days prior to
18 the effective date of the repeal and the director of the department of revenue may order retention in
19 the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
20 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
21 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
22 abolition of the tax in such city, the director of the department of revenue shall remit the balance in
23 the account to the city and close the account of that city. The director of the department of revenue
24 shall notify each city of each instance of any amount refunded or any check redeemed from receipts
25 due the city.

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

28 8. If any city in subsection 1 of this section enacts the tax authorized in this section, the city
29 shall budget an amount to public safety that is no less than the amount budgeted in the year
30 immediately preceding the enactment of the tax. The revenue from the tax shall supplement and not
31 replace amounts budgeted by the city."; and
32

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