

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 2, Page 8, Section 67.020, Line 20, by
2 inserting after 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 overpayments of the tax and to redeem dishonored checks and drafts deposited
32 to 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

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37 Further amend said bill, Page 10, Section 71.948, Line 8, by inserting after said section and line the
38 following:
39

1 "94.838. 1. As used in this section, the following terms mean:

2 (1) "Food", all articles commonly used for food or drink, including alcoholic beverages, the
3 provisions of chapter 311 notwithstanding;

4 (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells food at
5 retail;

6 (3) "Municipality", any ~~village or fourth class city with more than two hundred but less~~
7 ~~than three hundred inhabitants and located in any county of the third classification with a township~~
8 ~~form of government and with more than twelve thousand five hundred but less than twelve thousand~~
9 ~~six hundred inhabitants] city with more than one hundred sixty-five but fewer than one hundred~~
10 ~~eighty-five inhabitants and located in a county with more than eleven thousand but fewer than~~
11 ~~twelve thousand five hundred inhabitants and with a county seat with more than four thousand but~~
12 ~~fewer than five thousand inhabitants;~~

13 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or motel
14 for thirty-one days or less during any calendar quarter.

15 2. (1) The governing body of any municipality may impose, by order or ordinance:

16 ~~[(1)]~~ (a) A tax, not to exceed six percent per room per night, on the charges for all sleeping
17 rooms paid by the transient guests of hotels or motels situated in the municipality or a portion
18 thereof; and

19 ~~[(2)]~~ (b) A tax, not to exceed two percent, on the gross receipts derived from the retail sales
20 of food by every person operating a food establishment in the municipality.

21 (2) The taxes shall be imposed ~~[solely]~~ for the ~~[purpose]~~ purposes of funding the
22 construction, maintenance, and operation of capital improvements, emergency services, and public
23 safety. The order or ordinance shall not become effective unless the governing body of the
24 municipality submits to the voters of the municipality at a state general or primary election a
25 proposal to authorize the governing body of the municipality to impose taxes under this section.
26 The taxes authorized in this section shall be in addition to the charge for the sleeping room, the retail
27 sales of food at a food establishment, and all other taxes imposed by law, and shall be stated
28 separately from all other charges and taxes.

29 3. The ballot of submission for the taxes authorized in this section shall be in substantially
30 the following form:

Shall _____ (insert the name of the municipality) impose a tax on the
charges for all retail sales of food at a food establishment situated in
_____ (name of municipality) at a rate of _____ (insert rate of
percent) percent, and for all sleeping rooms paid by the transient
guests of hotels and motels situated in _____ (name of municipality)
at a rate of _____ (insert rate of percent) percent, ~~[solely]~~ for the
~~[purpose]~~ purposes of funding the construction, maintenance, and
operation of capital improvements, emergency services, and public
safety?

YES

NO

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If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the taxes shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the taxes shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. Any tax on the retail sales of food imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087, and any transient guest tax imposed under this section shall be administered, collected, enforced, and operated by the municipality imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. 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 may 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. Once the initial bonds, if any, have been satisfied, then the governing body of any municipality that has adopted the taxes authorized in this section may submit the question of repeal of the taxes to the voters on any date available for elections for the municipality. The ballot of submission shall be in substantially the following form:

Shall _____ (insert the name of the municipality) repeal the taxes imposed at the rates of _____ (insert rate of percent) and _____ (insert rate of percent) percent for the ~~[purpose]~~ purposes of funding the construction, maintenance, and operation of capital improvements, emergency services, and public safety?

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

6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body of any municipality that has adopted the taxes authorized in this section receives a petition, signed by ten percent of the registered voters of the municipality voting in the last gubernatorial election, calling for an election to repeal the taxes imposed under this section, the governing body shall

1 submit to the voters of the municipality a proposal to repeal the taxes. If a majority of the votes cast
2 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall
3 become effective on December thirty-first of the calendar year in which such repeal was approved.
4 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
5 the repeal, then the tax shall remain effective until the question is resubmitted under this section to
6 the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
7 question.

8 94.900. 1. (1) The governing body of the following cities may impose a tax as provided in
9 this section:

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

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

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

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

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

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

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

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

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

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

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

1 (l) Any city with more than four thousand nine hundred but fewer than five thousand six
 2 hundred inhabitants and located in a county with more than thirty thousand but fewer than thirty-
 3 five thousand inhabitants; ~~or~~

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

7 (n) Any village with more than four hundred thirty but fewer than four hundred eighty
 8 inhabitants and partially located in a county with more than forty thousand but fewer than fifty
 9 thousand inhabitants and with a county seat with more than two thousand but fewer than six
 10 thousand inhabitants;

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

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

17 (q) Any city with more than eighteen thousand but fewer than twenty thousand inhabitants
 18 and that is the county seat of a county with more than fifty thousand but fewer than sixty thousand
 19 inhabitants;

20 (r) Any city with more than fifty-one thousand but fewer than fifty-eight thousand
 21 inhabitants and located in more than one county; or

22 (s) Any city with more than eight thousand but fewer than nine thousand inhabitants and
 23 that is the county seat of a county with more than nineteen thousand but fewer than twenty-two
 24 thousand inhabitants.

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

35 2. If the proposal submitted involves only authorization to impose the tax authorized by this
 36 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".

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If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue 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

1 each such city. Expenditures may be made from the fund for any functions authorized in the
2 ordinance or order adopted by the governing body submitting the tax to the voters.

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

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

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

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