

HOUSE AMENDMENT NO. _____
TO
HOUSE AMENDMENT NO. _____

Offered By

AMEND House Amendment No. _____ to House Committee Substitute for House Bill No. 916,
Page 2, Line 36, by inserting after said line the following:

"Further amend said bill, Page 4, Section 221.523, Line 20, by inserting after said section and line
the following:

"321.552. 1. [~~Except in any county of the first classification with over two hundred
thousand inhabitants, or any county of the first classification without a charter form of government
and with more than seventy-three thousand seven hundred but less than seventy-three thousand eight
hundred inhabitants; or any county of the first classification without a charter form of government
and with more than one hundred eighty-four thousand but less than one hundred eighty-eight
thousand inhabitants; or any county with a charter form of government with over one million
inhabitants; or any county with a charter form of government with over two hundred eighty
thousand inhabitants but less than three hundred thousand inhabitants;~~] The governing body of any
ambulance or fire protection district may impose a sales tax in an amount up to [~~one-half of~~] one
percent on all retail sales made in such ambulance or fire protection district which are subject to
taxation pursuant to the provisions of sections 144.010 to 144.525 provided that such sales tax shall
be accompanied by a reduction in the district's tax rate as defined in section 137.073. 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 ambulance or fire protection district submits to the voters of such ambulance
or fire protection district, at a municipal or state general, primary or special election, a proposal to
authorize the governing body of the ambulance or fire protection district to impose a tax pursuant to
this section.

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

Shall _____ (insert name of ambulance or fire protection district)
impose a sales tax of _____ (insert amount up to [~~one-half of~~] one
percent) for the purpose of providing revenues for the operation of the
_____ (insert name of ambulance or fire protection district) and the

Action Taken _____ Date _____

total property tax levy on properties in the _____ (insert name of the ambulance or fire protection district) shall be reduced annually by an amount which reduces property tax revenues by an amount equal to fifty percent of the previous year's revenue collected from this sales tax?

☐ 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".

1 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
2 favor of the proposal, then the sales tax authorized in this section shall be in effect and the
3 governing body of the ambulance or fire protection district shall lower the level of its tax rate by an
4 amount which reduces property tax revenues by an amount equal to fifty percent of the amount of
5 sales tax collected in the preceding year. If a majority of the votes cast by the qualified voters
6 voting are opposed to the proposal, then the governing body of the ambulance or fire protection
7 district shall not impose the sales tax authorized in this section unless and until the governing body
8 of such ambulance or fire protection district resubmits a proposal to authorize the governing body of
9 the ambulance or fire protection district to impose the sales tax authorized by this section and such
10 proposal is approved by a majority of the qualified voters voting thereon.

11 4. All revenue received by a district from the tax authorized pursuant to this section shall be
12 deposited in a special trust fund, and be used solely for the purposes specified in the proposal
13 submitted pursuant to this section for so long as the tax shall remain in effect.

14 5. All sales taxes collected by the director of revenue pursuant to this section, less one
15 percent for cost of collection which shall be deposited in the state's general revenue fund after
16 payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special
17 trust fund, which is hereby created, to be known as the "Ambulance or Fire Protection District Sales
18 Tax Trust Fund". The moneys in the ambulance or fire protection district sales tax trust fund shall
19 not be deemed to be state funds and shall not be commingled with any funds of the state. The
20 director of revenue shall keep accurate records of the amount of money in the trust and the amount
21 collected in each district imposing a sales tax pursuant to this section, and the records shall be open
22 to inspection by officers of the county and to the public. Not later than the tenth day of each month
23 the director of revenue shall distribute all moneys deposited in the trust fund during the preceding
24 month to the governing body of the district which levied the tax; such funds shall be deposited with
25 the board treasurer of each such district.

26 6. The director of revenue may make refunds from the amounts in the trust fund and credit
27 any district for erroneous payments and overpayments made, and may redeem dishonored checks
28 and drafts deposited to the credit of such district. If any district abolishes the tax, the district shall
29 notify the director of revenue of the action at least ninety days prior to the effective date of the
30 repeal and the director of revenue may order retention in the trust fund, for a period of one year, of

1 two percent of the amount collected after receipt of such notice to cover possible refunds or
 2 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 3 accounts. After one year has elapsed after the effective date of abolition of the tax in such district,
 4 the director of revenue shall remit the balance in the account to the district and close the account of
 5 that district. The director of revenue shall notify each district of each instance of any amount
 6 refunded or any check redeemed from receipts due the district.

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

9 321.554. 1. ~~[Except in any county of the first classification with more than two hundred~~
 10 ~~forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants, or~~
 11 ~~any county of the first classification with more than seventy three thousand seven hundred but less~~
 12 ~~than seventy three thousand eight hundred inhabitants, or any county of the first classification with~~
 13 ~~more than one hundred eighty four thousand but less than one hundred eighty eight thousand~~
 14 ~~inhabitants, or any county with a charter form of government and with more than one million~~
 15 ~~inhabitants, or any county with a charter form of government and with more than two hundred fifty~~
 16 ~~thousand but less than three hundred fifty thousand inhabitants,]~~ When the revenue from the
 17 ambulance or fire protection district sales tax is collected for distribution pursuant to section
 18 321.552, the board of the ambulance or fire protection district, after determining its budget for the
 19 year pursuant to section 67.010 and the rate of levy needed to produce the required revenue and
 20 after making any other adjustments to the levy that may be required by any other law, shall reduce
 21 the total operating levy of the district in an amount sufficient to decrease the revenue it would have
 22 received therefrom by an amount equal to fifty percent of the previous fiscal year's sales tax
 23 receipts. Loss of revenue due to a decrease in the assessed valuation of real property located within
 24 the ambulance or fire protection district as a result of general reassessment and from state-assessed
 25 railroad and utility distributable property based upon the previous fiscal year's receipts shall be
 26 considered in lowering the rate of levy to comply with this section in the year of general
 27 reassessment and in each subsequent year. In the event that in the immediately preceding year the
 28 ambulance or fire protection district actually received more or less sales tax revenue than estimated,
 29 the ambulance or fire protection district board may adjust its operating levy for the current year to
 30 reflect such increase or decrease. The director of revenue shall certify the amount payable from the
 31 ambulance or fire protection district sales tax trust fund to the general revenue fund to the state
 32 treasurer.

33 2. Except that, in the first year in which any sales tax is collected pursuant to section
 34 321.552, any taxing authority subject to this section shall not reduce the tax rate as defined in
 35 section 137.073.

36 3. In a year of general reassessment, as defined by section 137.073, or assessment
 37 maintenance as ~~[defined]~~ described by section 137.115 in which an ambulance or fire protection
 38 district in reliance upon the information then available to it relating to the total assessed valuation of
 39 such ambulance or fire protection district revises its property tax levy pursuant to section 137.073 or

137.115, and it is subsequently determined by decisions of the state tax commission or a court pursuant to sections 138.430 to 138.433 or due to clerical errors or corrections in the calculation or recordation of assessed valuations that the assessed valuation of such ambulance or fire protection district has been changed, and but for such change the ambulance or fire protection district would have adopted a different levy on the date of its original action, then the ambulance or fire protection district may adjust its levy to an amount to reflect such change in assessed valuation, including, if necessary, a change in the levy reduction required by this section to the amount it would have levied had the correct assessed valuation been known to it on the date of its original action, provided:

(1) The ambulance or fire protection district first levies the maximum levy allowed without a vote of the people by Article X, Section 11(b) of the Constitution; and

(2) The ambulance or fire protection district first adopts the tax rate ceiling otherwise authorized by other laws of this state; and

(3) The levy adjustment or reduction may include a one-time correction to recoup lost revenues the ambulance or fire protection district was entitled to receive during the prior year.

321.556. 1. ~~[Except in any county of the first classification with more than two hundred forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants, or any county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants, or any county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants, or any county with a charter form of government and with more than one million inhabitants, or any county with a charter form of government and with more than two hundred fifty thousand but less than three hundred fifty thousand inhabitants,]~~ The governing body of any ambulance or fire protection district, when presented with a petition signed by at least twenty percent of the registered voters in the ambulance or fire protection district that voted in the last gubernatorial election, calling for an election to repeal the tax pursuant to section 321.552, shall submit the question to the voters using the same procedure by which the imposition of the tax was voted. The ballot of submission shall be in substantially the following form:

Shall _____ (insert name of ambulance or fire protection district)
repeal the _____ (insert amount up to ~~one-half~~ of] one percent)
sales tax now in effect in the _____ (insert name of ambulance or fire
protection district) and reestablish the property tax levy in the district
to the rate in existence prior to the enactment of the sales tax?

☐ 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".

2. If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved."; and"; and

- 1 Further amend said bill by amending the title, enacting clause, and intersectional references
- 2 accordingly.
- 3
- 4 THIS AMENDMENT AMENDS AMENDMENT 2170H03.11H