

FIRST REGULAR SESSION

# HOUSE BILL NO. 1268

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE VIOLET.

2624H.011

JOSEPH ENGLER, Chief Clerk

## AN ACT

To amend chapter 321, RSMo, by adding thereto one new section relating to taxes for emergency services.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 321, RSMo, is amended by adding thereto one new section, to be known as section 321.905, to read as follows:

**321.905. 1. For the purposes of this section, the term "political subdivision" shall mean:**

**(1) Any municipality located within a county with more than one million inhabitants;**

**(2) Any county with more than four hundred thousand but fewer than five hundred thousand inhabitants;**

**(3) Any county with more than two hundred thirty thousand but fewer than two hundred sixty thousand inhabitants;**

**(4) Any county with more than one hundred thousand but fewer than one hundred twenty thousand inhabitants and with a county seat with more than four thousand but fewer than six thousand inhabitants; and**

**(5) Any county with more than two hundred sixty thousand but fewer than three hundred thousand inhabitants.**

**2. The governing body of a political subdivision may, by a majority vote of its governing body, levy and collect ad valorem taxes on all real property located within the political subdivision, which shall not exceed twenty-five cents per one hundred dollars of assessed valuation, for the purposes of providing fire protection services; provided that,**

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 no ordinance or order enacted pursuant to this subsection shall be effective unless the  
19 governing body submits to the voters of the political subdivision a proposal to authorize  
20 the governing body to impose such tax. The ballot of submission shall contain, but need  
21 not be limited to, the following language:

22 Shall the City/County of \_\_\_\_\_ (insert city/county) be authorized to levy a  
23 tax of not more than twenty-five cents on the one hundred dollars assessed  
24 valuation to provide funds for fire protection services?

25  FOR THE PROPOSITION  AGAINST THE PROPOSITION

26 (Place an X in the square opposite the one for which you wish to vote.)

27

28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are  
29 in favor of the proposal, then the ordinance or order and any amendments thereto shall  
30 be in effect. If a majority of the votes cast by the qualified voters voting are opposed to  
31 the proposal, then the governing body of the political subdivision shall have no power to  
32 impose the property tax as herein authorized unless and until the governing body of the  
33 political subdivision shall again have submitted another proposal to authorize the  
34 governing body to impose the property tax.

35 3. The governing body of any fire protection district imposing a property tax  
36 pursuant to this chapter, of any ambulance district imposing a property tax pursuant to  
37 chapter 190, or of any political subdivision imposing a property tax pursuant to  
38 subsection 1 of this section, may, by a majority vote of its governing body, impose a sales  
39 tax of up to one percent, or, for ambulance districts, up to one-half of one percent, on all  
40 sales which are subject to taxation under the provisions of chapter 144, in conjunction  
41 with a property tax reduction for each year in which the sales tax is imposed, for the  
42 provision of ambulance or fire protection services by the ambulance district, fire  
43 protection district, or the political subdivision; provided that, no ordinance or order  
44 enacted pursuant to this section shall be effective unless the governing body submits to  
45 the voters of the ambulance district, fire protection district, or political subdivision, a  
46 proposal to authorize the governing body to impose a sales tax and reduce property  
47 taxes.

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

50 Shall \_\_\_\_\_ (insert governing body's name) impose a sales tax of \_\_\_\_\_  
51 (insert amount) and reduce its total property tax levy annually by fifty  
52 percent of the total amount of sales tax revenue collected in the same tax  
53 year?

54  YES

NO

55           **If you are in favor of the question, place an "X" in the box opposite "YES".**

56           **If you are opposed to the question, place an "X" in the box opposite "NO".**

57

58 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are**  
59 **in favor of the proposal, then the ordinance or order and any amendments thereto shall**  
60 **be in effect. If a majority of the votes cast by the qualified voters voting are opposed to**  
61 **the proposal, then the governing body of the district or political subdivision shall have**  
62 **no power to impose the sales tax and reduce the property tax as herein authorized unless**  
63 **and until the governing body of the district or political subdivision shall again have**  
64 **submitted another proposal to authorize the governing body to impose the sales tax and**  
65 **reduce the property tax.**

66           **5. The total property tax levy subject to reduction pursuant to this section shall**  
67 **not include those taxes levied to retire indebtedness.**

68           **6. Each year in which a sales tax is imposed pursuant to this section, the**  
69 **ambulance district, fire protection district, or political subdivision shall, after**  
70 **determining its budget for the provision of ambulance or fire protection services**  
71 **within the limits set by the constitution and laws of this state for the following calendar**  
72 **year and the total property tax levy needed to raise the revenues required by such**  
73 **budget, reduce the total property tax levy imposed pursuant to this chapter or chapter**  
74 **190, as applicable, in an amount sufficient to decrease the total property taxes it will**  
75 **collect by an amount equal to fifty percent of the sales tax revenue collected pursuant to**  
76 **this section in the tax year for which the property taxes are being levied. In the event**  
77 **that in the immediately preceding year the ambulance district, fire protection district, or**  
78 **the political subdivision actually collected more or less sales tax revenue, the ambulance**  
79 **district, fire protection district, or the political subdivision shall adjust its total property**  
80 **tax levy for the current year to reflect such increase or decrease.**

✓