

FIRST REGULAR SESSION

HOUSE BILL NO. 689

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES HOPPE, LOGRASSO AND FOLEY (Co-sponsors).

Read 1st time February 7, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1422L.02I

AN ACT

To amend chapter 321, RSMo, relating to fire protection districts by adding thereto one new section relating to the same subject.

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 321.247, to read as follows:

321.247. 1. The governing body of any fire protection district, which provides emergency services pursuant to chapter 190, RSMo, or chapter 321, RSMo, to a redevelopment project in a redevelopment area as these terms are defined in section 99.805, RSMo, may impose a sales tax in an amount up to one-half of one percent on all retail sales made in such fire protection district which is subject to taxation pursuant to sections 144.010 to 144.525, RSMo, provided that such sales tax is accompanied by a property tax reduction as described in this section for each year in which the sales tax is imposed. The tax authorized by this section shall be in addition to any and all other sales taxes provided by law, except that:

(1) No sales tax imposed pursuant to this section shall take effect unless the governing body of the fire protection district submits to the voters of such fire protection district, at a municipal, county or state general, primary or special election, a proposal to authorize the governing body of the fire protection district to impose a tax and reduce property taxes pursuant to this section; and

(2) No governing body defined in this subsection, if such governing body has not imposed a sales tax for fire protection prior to August 28, 2000, shall impose any new sales tax for fire protection other than the sales tax provided in this section.

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

19 language:

20 "Shall (insert name of district) impose a sales tax of (insert amount) for
21 the purpose of providing revenues for the operation of the (insert name of fire protection
22 district) and shall the total property tax levy on properties in the (insert name of fire
23 protection district) be reduced annually by an amount equal to one-half of the total amount
24 of sales tax revenue collected from this sales tax in the same tax year?"

25 YES NO

26

27 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
28 favor of the proposal, then the sales tax and the corresponding property tax reduction shall
29 be in effect on the first day of January of the year after the passage of the question.

30

31 If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
32 then the governing body of the fire protection district or municipality shall have no power
33 to impose the sales tax and reduce the property tax as authorized in this section unless and
34 until the governing body of the fire protection district or municipality resubmits a proposal
35 to authorize the governing body of the fire protection district or municipality to impose the
36 sales tax and reduce the property tax pursuant to this section and such proposal is
37 approved by a majority of the qualified voters voting thereon.

38 3. In each calendar year in which a sales tax is imposed pursuant to this section, the
39 governing body of the fire protection district shall, with the assistance of the department
40 of revenue, determine the amount of sales tax collected pursuant to this section in the fire
41 protection district in the preceding calendar year; except that, in the first year in which
42 any sales tax is collected pursuant to this section, the governing body of the fire protection
43 district, with the assistance of the department of revenue may, for purposes of this
44 subsection, estimate the amount of sales tax which would have been collected pursuant to
45 this section in the preceding year based on sales tax revenues from the preceding year in
46 the fire protection district. The governing body of the fire protection district shall, after
47 determining the amount of money necessary to be raised by taxation to provide revenue
48 for the fire protection district reduce its levy of ad valorem taxes in the fire protection
49 district in an amount sufficient to decrease the ad valorem taxes to be collected to provide
50 revenue for the fire protection district by an amount equal to fifty percent of the sales tax
51 revenue collected pursuant to this section in the tax year for which the ad valorem taxes
52 are being levied.

53 4. All revenue received by a fire protection district from the tax authorized
54 pursuant to this section shall be deposited in a special trust fund and shall be used solely

55 **for the operation of the fire protection district.**

56 **5. All sales taxes collected by the director of revenue pursuant to this section on**
57 **behalf of any fire protection district, less one percent for cost of collection which shall be**
58 **deposited in the state's general revenue fund after payment of premiums for surety bonds**
59 **as provided in section 32.087, RSMo, shall be deposited in the fire protection sales tax trust**
60 **fund created in section 321.242 and shall be administered pursuant to subsections 4 to 6**
61 **of section 321.242.**