

SECOND REGULAR SESSION

HOUSE BILL NO. 1147

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HARTZLER.

Pre-filed December 6, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2952L.011

AN ACT

To repeal section 321.246, RSMo, and to enact in lieu thereof one new section relating to sales tax in fire protection districts.

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

Section A. Section 321.246, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 321.246, to read as follows:

321.246. 1. The governing body of any fire protection district which operates within both a county of the first classification with a charter form of government and with a population greater than six hundred thousand but less than nine hundred thousand and a county of the fourth classification with a population greater than thirty thousand but less than thirty-five thousand and that adjoins a county of the first classification with a charter form of government, or the governing body of any fire protection district which contains a city of the fourth classification having a population greater than two thousand four hundred when the city is located in a county of the first classification without a charter form of government having a population greater than one hundred fifty thousand and the county contains a portion of a city with a population greater than three hundred fifty thousand **or the governing body of any fire protection district which operates within a county of the first classification without a charter form of government and with more than eighty-two thousand but less than eighty-two thousand one hundred inhabitants** may impose a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire protection district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo. 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 fire protection district submits to the voters of the fire protection district, at a county or state general, primary,

19 or special election, a proposal to authorize the governing body of the fire protection district to
20 impose a tax.

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

23 Shall the fire protection district of (district's name) impose a district-wide
24 sales tax of for the purpose of providing revenues for the operation of the fire protection
25 district?

26 YES

NO

27
28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
29 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of
30 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body
31 of the fire protection district shall not impose the sales tax authorized in this section unless and
32 until the governing body of the fire protection district resubmits a proposal to authorize the
33 governing body of the fire protection district to impose the sales tax authorized by this section
34 and such proposal is approved by a majority of the qualified voters voting thereon.

35 3. All revenue received by a fire protection district from the tax authorized pursuant to
36 the provisions of this section shall be deposited in a special trust fund and shall be used solely
37 for the operation of the fire protection district.

38 4. All sales taxes collected by the director of revenue pursuant to this section on behalf
39 of any fire protection district, less one percent for cost of collection which shall be deposited in
40 the state's general revenue fund after payment of premiums for surety bonds as provided in
41 section 32.087, RSMo, shall be deposited in the fire protection district sales tax trust fund
42 established pursuant to section 321.242. The moneys in the fire protection district sales tax trust
43 fund shall not be deemed to be state funds and shall not be commingled with any funds of the
44 state. The director of revenue shall keep accurate records of the amount of money in the trust
45 and which was collected in each fire protection district imposing a sales tax pursuant to this
46 section, and the records shall be open to the inspection of officers of the fire protection district
47 and the public. Not later than the tenth day of each month, the director of revenue shall distribute
48 all moneys deposited in the trust fund during the preceding month to the fire protection district
49 which levied the tax. Such funds shall be deposited with the treasurer of each such fire
50 protection district, and all expenditures of funds arising from the fire protection district sales tax
51 trust fund shall be for the operation of the fire protection district and for no other purpose.

52 5. The director of revenue may authorize the state treasurer to make refunds from the
53 amounts in the trust fund and credited to any fire protection district for erroneous payments and
54 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such

55 fire protection districts. If any fire protection district abolishes the tax, the fire protection district
56 shall notify the director of revenue of the action at least ninety days prior to the effective date of
57 the repeal and the director of revenue may order retention in the trust fund, for a period of one
58 year, of two percent of the amount collected after receipt of such notice to cover possible refunds
59 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
60 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
61 fire protection district, the director of revenue shall remit the balance in the account to the fire
62 protection district and close the account of that fire protection district. The director of revenue
63 shall notify each fire protection district of each instance of any amount refunded or any check
64 redeemed from receipts due the fire protection district. In the event a tax within a fire protection
65 district is approved under this section, and such fire protection district is dissolved, the tax shall
66 lapse on the date that the fire protection district is dissolved and the proceeds from the last
67 collection of such tax shall be distributed to the governing bodies of the counties formerly
68 containing the fire protection district and the proceeds of the tax shall be used for fire protection
69 services within such counties.

70 6. Except as modified in this section, all provisions of sections 32.085 and 32.087,
71 RSMo, shall apply to the tax imposed pursuant to this section.