

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

1 AMEND House Committee Substitute for Senate Bill No. 813, Page 2, Section 67.085, Line 22,  
2 by inserting after all of said section and line the following:

3  
4 “67.548. 1. In any first or second class county not having a charter form of government, which  
5 contains all or any part of a city with a population of greater than four hundred thousand inhabitants, in  
6 which the voters have approved a sales tax as provided by section 67.547, the county commission may:

7 (1) Reduce or eliminate the county general fund levy, the special road and bridge levy, or the park  
8 levy; [and]

9 (2) Grant county [sales tax] revenues to cities, towns and villages and to special road districts  
10 organized pursuant to chapter 233;

11 (3) Enter into agreements with cities, towns, villages, and special road districts organized under  
12 chapter 233 for the purpose of working cooperatively on the roads and bridges located within the county,  
13 including the distribution of funds to such entities in addition to those funds described in subsection 2 of  
14 this section.

15 2. [If the county commission reduces a special road and bridge tax levy pursuant to this section  
16 which results in a reduction of revenue available to a city, town or village or to a special road district  
17 organized pursuant to chapter 233, the commission shall in that year in which the reduction of revenue  
18 occurs set aside and place to the credit of each such entity sales tax revenues in an amount at least equal to  
19 that which each such entity would have otherwise been entitled from the special road and bridge tax levy,  
20 had it not been for such reduction. In subsequent years, each such entity shall receive from the county an  
21 amount of sales tax revenue equal to the amount of special road and bridge tax revenue that each such  
22 entity would have received in that year, but for the reduction in the special road and bridge tax. The  
23 county shall transfer such sales tax revenue to each such entity in twelve equal monthly installments  
24 during each year in which such entity is entitled to receive such sales tax revenue] In any county in which  
25 the voters have approved a sales tax as provided by section 67.547, each city, town, village, and special  
26 road district organized under chapter 233 shall continue to receive its share of the county's special road  
27 and bridge levy, if any, that is annually considered by the county commission. In the event that the annual  
28 special road and bridge levy is not set at a level of at least fourteen cents on each one hundred dollars  
29 assessed valuation, the county commission shall allocate additional funds from any available county  
30 source to the cities, towns, villages, and special road districts located within the county in an amount that  
31 will, when combined with the revenues received from the special road and bridge levy, distribute funds to

