

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
**HOUSE BILL NOS. 2188, 1533, 1393,
2114 & 2113**
98TH GENERAL ASSEMBLY

5474H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.1360, 94.902, 205.205, and 221.407, RSMo, and to enact in lieu thereof five new sections relating to local taxes.

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

Section A. Sections 67.1360, 94.902, 205.205, and 221.407, RSMo, are repealed and
2 five new sections enacted in lieu thereof, to be known as sections 67.1360, 67.1790, 94.902,
3 205.205, and 221.407, to read as follows:

67.1360. 1. The governing body of the following cities and counties may impose a tax
2 as provided in this section:

3 (1) A city with a population of more than seven thousand and less than seven thousand
4 five hundred;

5 (2) A county with a population of over nine thousand six hundred and less than twelve
6 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
7 submits the issue to the voters of such county prior to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third classification
9 without a township form of government with a population of at least twenty-five thousand but
10 not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial census, a
12 population of more than one thousand eight hundred fifty inhabitants but less than one thousand
13 nine hundred fifty inhabitants in a county of the first classification with a charter form of
14 government and having a population of greater than six hundred thousand but less than nine
15 hundred thousand inhabitants;

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.

16 (5) Any city having a population of more than three thousand but less than eight
17 thousand inhabitants in a county of the fourth classification having a population of greater than
18 forty-eight thousand inhabitants;

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

21 (7) Any fourth class city having a population of more than two thousand five hundred
22 but less than three thousand inhabitants in a county of the third classification having a population
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

24 (8) Any third class city with a population of more than three thousand two hundred but
25 less than three thousand three hundred located in a county of the third classification having a
26 population of more than thirty-five thousand but less than thirty-six thousand;

27 (9) Any county of the second classification without a township form of government and
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a
30 township form of government and a population of less than thirty thousand;

31 (11) Any county of the third classification with a township form of government and a
32 population of at least twenty-eight thousand but not more than thirty thousand;

33 (12) Any city of the fourth class with a population of more than one thousand eight
34 hundred but less than two thousand in a county of the third classification with a township form
35 of government and a population of at least twenty-eight thousand but not more than thirty
36 thousand;

37 (13) Any city of the third class with a population of more than seven thousand two
38 hundred but less than seven thousand five hundred within a county of the third classification with
39 a population of more than twenty-one thousand but less than twenty-three thousand;

40 (14) Any fourth class city having a population of more than two thousand eight hundred
41 but less than three thousand one hundred inhabitants in a county of the third classification with
42 a township form of government having a population of more than eight thousand four hundred
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less
45 than five hundred twenty inhabitants located in a county of the third classification with a
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

47 (16) Any third class city with a population of more than three thousand eight hundred
48 but less than four thousand inhabitants located in a county of the third classification with a
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification

52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but
55 less than two thousand six hundred inhabitants located in a county of the first classification
56 without a charter form of government with a population of more than fifty-five thousand but less
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but
59 less than two thousand six hundred inhabitants located in a county of the third classification with
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two
61 hundred inhabitants;

62 (20) Any county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two hundred
64 inhabitants;

65 (21) Any county of the second classification with a population of more than forty-four
66 thousand but less than fifty thousand inhabitants;

67 (22) Any third class city with a population of more than nine thousand five hundred but
68 less than nine thousand seven hundred inhabitants located in a county of the first classification
69 without a charter form of government and with a population of more than one hundred
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

71 (23) Any city of the fourth classification with more than five thousand two hundred but
72 less than five thousand three hundred inhabitants located in a county of the third classification
73 without a township form of government and with more than twenty-four thousand five hundred
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred
76 but less than twenty thousand in a county of the first classification without a charter form of
77 government and with a population of more than one hundred ninety-eight thousand but less than
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but
80 less than two thousand seven hundred inhabitants located in any county of the third classification
81 without a township form of government and with more than fifteen thousand three hundred but
82 less than fifteen thousand four hundred inhabitants;

83 (26) Any county of the third classification without a township form of government and
84 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

85 (27) Any city of the fourth classification with more than five thousand four hundred but
86 fewer than five thousand five hundred inhabitants and located in more than one county;

87 (28) Any city of the fourth classification with more than six thousand three hundred but
88 fewer than six thousand five hundred inhabitants and located in more than one county through
89 the creation of a tourism district which may include, in addition to the geographic area of such
90 city, the area encompassed by the portion of the school district, located within a county of the
91 first classification with more than ninety-three thousand eight hundred but fewer than
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first
96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but
99 less than three thousand inhabitants located in a county of the first classification with more than
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred
101 inhabitants;

102 (31) Any city of the third classification with more than nine thousand three hundred but
103 less than nine thousand four hundred inhabitants;

104 (32) Any city of the fourth classification with more than three thousand eight hundred
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine
107 thousand eight hundred inhabitants;

108 (33) Any city of the fourth classification with more than one thousand eight hundred but
109 fewer than one thousand nine hundred inhabitants and located in any county of the first
110 classification with more than one hundred thirty-five thousand four hundred but fewer than one
111 hundred thirty-five thousand five hundred inhabitants;

112 (34) Any county of the third classification without a township form of government and
113 with more than twelve thousand one hundred but fewer than twelve thousand two hundred
114 inhabitants;

115 (35) Any city of the fourth classification with more than three thousand eight hundred
116 but fewer than four thousand inhabitants and located in more than one county; provided,
117 however, that motels owned by not-for-profit organizations are exempt; [or]

118 (36) Any city of the fourth classification with more than five thousand but fewer than
119 five thousand five hundred inhabitants and located in any county with a charter form of
120 government and with more than two hundred thousand but fewer than three hundred fifty
121 thousand inhabitants; **or**

122 (37) Any city of the fourth classification with more than one thousand fifty but
123 fewer than one thousand two hundred inhabitants and located in any county of the first
124 classification with more than ninety-two thousand but fewer than one hundred one
125 thousand inhabitants.

126 2. The governing body of any city or county listed in subsection 1 of this section may
127 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,
128 bed and breakfast inns and campgrounds and any docking facility which rents slips to
129 recreational boats which are used by transients for sleeping, which shall be at least two percent,
130 but not more than five percent per occupied room per night, except that such tax shall not
131 become effective unless the governing body of the city or county submits to the voters of the city
132 or county at a state general, primary or special election, a proposal to authorize the governing
133 body of the city or county to impose a tax pursuant to the provisions of this section and section
134 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any
135 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law
136 and the proceeds of such tax shall be used by the city or county solely for funding the promotion
137 of tourism. Such tax shall be stated separately from all other charges and taxes.

67.1790. 1. The governing body of any county of the first classification with more
2 than two hundred sixty thousand but fewer than three hundred thousand inhabitants or
3 any city within such county may impose by order or ordinance a sales tax on all retail sales
4 made within the county or city that are subject to sales tax under chapter 144 for the
5 purpose of funding early childhood education programs in the county or city. The tax shall
6 not exceed one quarter of one percent and shall be imposed solely for the purpose of
7 funding early childhood education programs in the county or city. The tax authorized in
8 this section shall be in addition to all other sales taxes imposed by law and shall be stated
9 separately from all other charges and taxes. The order or ordinance imposing a sales tax
10 under this section shall not become effective unless the governing body of the county or city
11 submits to the voters residing within the county or city, at a general election, a proposal to
12 authorize the governing body of the county or city to impose a tax under this section.

13 2. The question of whether the tax authorized by this section shall be imposed shall
14 be submitted in substantially the following form:

15 OFFICIAL BALLOT

16 Shall (name of county/city) impose a (countywide/citywide) sales tax
17 at a rate of (insert rate) percent for the purpose of funding early childhood education in
18 the county or city?

19 YES NO

20 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**
21 **opposed to the question, place an "X" in the box opposite "NO".**

22

23 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
24 **favor of the question, the order or ordinance shall become effective on the first day of the**
25 **second calendar quarter after the director of revenue receives notice of the adoption of the**
26 **tax. If a majority of the votes cast on the question by the qualified voters voting thereon**
27 **are opposed to the question, the county or city may not impose the sales tax authorized**
28 **under this section unless and until the question is resubmitted under this section to the**
29 **qualified voters and such question is approved by a majority of the qualified voters voting**
30 **on the question.**

31 **3. On or after the effective date of any tax authorized under this section, the county**
32 **or city that imposed the tax shall enter into an agreement with the director of the**
33 **department of revenue for the purpose of collecting the tax authorized in this section. On**
34 **or after the effective date of the tax the director of revenue shall be responsible for the**
35 **administration, collection, enforcement, and operation of the tax, and sections 32.085 and**
36 **32.087 shall apply. All revenue collected under this section by the director of the**
37 **department of revenue on behalf of any county or city, except for one percent for the cost**
38 **of collection which shall be deposited in the state's general revenue fund, shall be deposited**
39 **in a special trust fund, which is hereby created and shall be known as the "Early**
40 **Childhood Education Sales Tax Trust Fund" and shall be used solely for the designated**
41 **purposes. Moneys in the fund shall not be deemed to be state funds and shall not be**
42 **commingled with any funds of the state. The director may make refunds from the amounts**
43 **in the trust fund and credited to the county or city for erroneous payments and**
44 **overpayments made and may redeem dishonored checks and drafts deposited to the credit**
45 **of such county or city. Any funds in the special trust fund that are not needed for current**
46 **expenditures shall be invested in the same manner as other funds are invested. Any**
47 **interest and moneys earned on such investments shall be credited to the fund.**

48 **4. In order to permit sellers required to collect and report the sales tax to collect the**
49 **amount required to be reported and remitted, but not to change the requirements of**
50 **reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid**
51 **fractions of pennies, the governing body of the county or city may authorize the use of a**
52 **bracket system similar to that authorized under section 144.285, and notwithstanding the**
53 **provisions of that section, this new bracket system shall be used where this tax is imposed**
54 **and shall apply to all taxable transactions. Beginning with the effective date of the tax,**
55 **every retailer in the county or city shall add the sales tax to the sale price, and this tax shall**

56 be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the
57 same manner as the purchase price. For purposes of this section, all retail sales shall be
58 deemed to be consummated at the place of business of the retailer.

59 **5. All applicable provisions under sections 144.010 to 144.525 governing the state**
60 **sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the**
61 **collection of the tax, and all exemptions granted to agencies of government, organizations,**
62 **and persons under sections 144.010 to 144.525 are hereby made applicable to the**
63 **imposition and collection of the tax. The same sales tax permit, exemption certificate, and**
64 **retail certificate required under sections 144.010 to 144.525 for the administration and**
65 **collection of the state sales tax shall satisfy the requirements of this section, and no**
66 **additional permit or exemption certificate or retail certificate shall be required; except**
67 **that, the director of revenue may prescribe a form of exemption certificate for an**
68 **exemption from the tax. All discounts allowed the retailer under the state sales tax for the**
69 **collection of and for payment of taxes are hereby allowed and made applicable to the tax.**
70 **The penalties for violations provided under section 32.057 and sections 144.010 to 144.525**
71 **are hereby made applicable to violations of this section. If any person is delinquent in the**
72 **payment of the amount required to be paid under this section, or in the event a**
73 **determination has been made against the person for taxes and penalty under this section,**
74 **the limitation for bringing suit for the collection of the delinquent tax and penalty shall be**
75 **the same as that provided under sections 144.010 to 144.525.**

76 **6. The governing body of any county or city that has adopted the sales tax**
77 **authorized in this section may submit the question of repeal of the tax to the voters at a**
78 **general election. The ballot of submission shall be in substantially the following form:**

79 **Shall (insert the name of the county or city) repeal the sales tax imposed**
80 **at a rate of (insert rate) percent for the purpose of funding early childhood education**
81 **in the county or city?**

82 **YES** **NO**

83 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**
84 **opposed to the question, place an "X" in the box opposite "NO".**

85

86 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
87 **favor of repeal, that repeal shall become effective on December thirty-first of the calendar**
88 **year in which such repeal was approved. If a majority of the votes cast on the question by**
89 **the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized**
90 **in this section shall remain effective until the question is resubmitted under this section to**

91 **the qualified voters and the repeal is approved by a majority of the qualified voters voting**
92 **on the question.**

93 **7. Whenever the governing body of any county or city that has adopted the sales**
94 **tax authorized in this section receives a petition, signed by ten percent of the registered**
95 **voters of the county or city voting in the last gubernatorial election, calling for an election**
96 **to repeal the sales tax imposed under this section, the governing body shall submit to the**
97 **voters of the county or city a proposal to repeal the tax. If a majority of the votes cast on**
98 **the question by the qualified voters voting thereon are in favor of the repeal, the repeal**
99 **shall become effective on December thirty-first of the calendar year in which such repeal**
100 **was approved. If a majority of the votes cast on the question by the qualified voters voting**
101 **thereon are opposed to the repeal, then the sales tax authorized in this section shall remain**
102 **effective until the question is resubmitted under this section to the qualified voters and the**
103 **repeal is approved by a majority of the qualified voters voting on the question.**

104 **8. If the tax is repealed or terminated by any means, all funds remaining in the**
105 **special trust fund shall continue to be used solely for the designated purposes, and the**
106 **county or city shall notify the director of the department of revenue of the action at least**
107 **thirty days before the effective date of the repeal and the director may order retention in**
108 **the trust fund, for a period of one year, of two percent of the amount collected after receipt**
109 **of such notice to cover possible refunds or overpayment of the tax and to redeem**
110 **dishonored checks and drafts deposited to the credit of such accounts. After one year has**
111 **elapsed after the effective date of abolition of the tax in such county or city, the director**
112 **shall remit the balance in the account to the county or city and close the account of that**
113 **county or city. The director shall notify each county or city of each instance of any amount**
114 **refunded or any check redeemed from receipts due the county or city.**

115 **9. The governing body of each county or city imposing the tax authorized under**
116 **this section shall select an existing community task force to administer the revenue from**
117 **the tax received by the county or city. Such revenue shall be expended only upon approval**
118 **of an existing community task force selected by the governing body of the county or city**
119 **to administer the funds and only in accordance with a budget approved by the county or**
120 **city governing body.**

121 **10. Notwithstanding any other provision of law, any tax authorized under the**
122 **provisions of this section shall be submitted to the voters of the taxing jurisdiction for**
123 **retention or repeal every five years using the same procedure by which the imposition of**
124 **the tax was voted. If a majority of the votes cast on the proposal by the qualified voters of**
125 **the taxing jurisdiction voting thereon are in favor of retention, the tax shall continue in**
126 **effect. If a majority of the votes cast on the proposal by the qualified voters of the taxing**

127 **jurisdiction voting thereon are not in favor of retention, the tax shall be repealed and that**
128 **repeal shall become effective December thirty-first of the calendar year in which such**
129 **repeal was approved.**

94.902. 1. The governing [body] **bodies of the following cities may impose a tax as**
2 **provided in this section:**

3 **(1) Any city of the third classification with more than twenty-six thousand three hundred**
4 **but less than twenty-six thousand seven hundred inhabitants[, or] ;**

5 **(2) Any city of the fourth classification with more than thirty thousand three hundred but**
6 **fewer than thirty thousand seven hundred inhabitants[, or] ;**

7 **(3) Any city of the fourth classification with more than twenty-four thousand eight**
8 **hundred but fewer than twenty-five thousand inhabitants[.] ;**

9 **(4) Any special charter city with more than twenty-nine thousand but fewer than**
10 **thirty-two thousand inhabitants; or**

11 **(5) Any city of the third classification with more than four thousand but fewer than**
12 **four thousand five hundred inhabitants and located in any county of the first classification**
13 **with more than two hundred thousand but fewer than two hundred sixty thousand**
14 **inhabitants.**

15 **2. The governing body of any city listed in subsection 1 of this section** may impose,
16 by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation
17 under chapter 144. The tax authorized in this section may be imposed in an amount of up to
18 one-half of one percent, and shall be imposed solely for the purpose of improving the public
19 safety for such city, including but not limited to expenditures on equipment, city employee
20 salaries and benefits, and facilities for police, fire and emergency medical providers. The tax
21 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall
22 be stated separately from all other charges and taxes. The order or ordinance imposing a sales
23 tax under this section shall not become effective unless the governing body of the city submits
24 to the voters residing within the city, at a county or state general, primary, or special election, a
25 proposal to authorize the governing body of the city to impose a tax under this section.

26 [2.] **3.** The ballot of submission for the tax authorized in this section shall be in
27 substantially the following form:

28 Shall the city of (city's name) impose a citywide sales tax at
29 a rate of (insert rate of percent) percent for the purpose of improving the public safety of
30 the city?

31 YES NO

32 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
33 to the question, place an "X" in the box opposite "NO".

34 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
35 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
36 become effective on the first day of the second calendar quarter after the director of revenue
37 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
38 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
39 effective unless the proposal is resubmitted under this section to the qualified voters and such
40 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
41 no event shall a proposal under this section be submitted to the voters sooner than twelve months
42 from the date of the last proposal under this section.

43 [3.] 4. Any sales tax imposed under this section shall be administered, collected,
44 enforced, and operated as required in section 32.087. All sales taxes collected by the director
45 of the department of revenue under this section on behalf of any city, less one percent for cost
46 of collection which shall be deposited in the state's general revenue fund after payment of
47 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust
48 fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales
49 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall
50 not be commingled with any funds of the state. The provisions of section 33.080 to the contrary
51 notwithstanding, money in this fund shall not be transferred and placed to the credit of the
52 general revenue fund. The director shall keep accurate records of the amount of money in the
53 trust fund and which was collected in each city imposing a sales tax under this section, and the
54 records shall be open to the inspection of officers of the city and the public. Not later than the
55 tenth day of each month the director shall distribute all moneys deposited in the trust fund during
56 the preceding month to the city which levied the tax. Such funds shall be deposited with the city
57 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by
58 an appropriation act to be enacted by the governing body of each such city. Expenditures may
59 be made from the fund for any functions authorized in the ordinance or order adopted by the
60 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the
61 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
62 special trust fund which are not needed for current expenditures shall be invested in the same
63 manner as other funds are invested. Any interest and moneys earned on such investments shall
64 be credited to the fund.

65 [4.] 5. The director of the department of revenue may authorize the state treasurer to
66 make refunds from the amounts in the trust fund and credited to any city for erroneous payments
67 and overpayments made, and may redeem dishonored checks and drafts deposited to the credit
68 of such cities. If any city abolishes the tax, the city shall notify the director of the action at least
69 ninety days before the effective date of the repeal, and the director may order retention in the

70 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
71 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
72 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date
73 of abolition of the tax in such city, the director shall remit the balance in the account to the city
74 and close the account of that city. The director shall notify each city of each instance of any
75 amount refunded or any check redeemed from receipts due the city.

76 [5.] 6. The governing body of any city that has adopted the sales tax authorized in this
77 section may submit the question of repeal of the tax to the voters on any date available for
78 elections for the city. The ballot of submission shall be in substantially the following form:

79 Shall (insert the name of the city) repeal the sales tax
80 imposed at a rate of (insert rate of percent) percent for the purpose of improving the public
81 safety of the city?

82 YES NO

83 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
84 effective on December thirty-first of the calendar year in which such repeal was approved. If a
85 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
86 the repeal, then the sales tax authorized in this section shall remain effective until the question
87 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority
88 of the qualified voters voting on the question.

89 [6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized
90 in this section receives a petition, signed by ten percent of the registered voters of the city voting
91 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
92 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If
93 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
94 the repeal, that repeal shall become effective on December thirty-first of the calendar year in
95 which such repeal was approved. If a majority of the votes cast on the question by the qualified
96 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the
97 question is resubmitted under this section to the qualified voters and the repeal is approved by
98 a majority of the qualified voters voting on the question.

99 [7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087
100 shall apply to the tax imposed under this section.

205.205. 1. The governing body of any hospital district established under sections
2 205.160 to 205.379 in any county of the third classification without a township form of
3 government and with more than ten thousand six hundred but fewer than ten thousand seven
4 hundred inhabitants, [or] any county of the third classification without a township form of
5 government and with more than eleven thousand seven hundred fifty but fewer than eleven

6 thousand eight hundred fifty inhabitants, **or any county of the third classification with a**
7 **township form of government and with more than twelve thousand but fewer than fourteen**
8 **thousand inhabitants and with a city of the fourth classification with more than four**
9 **thousand five hundred but fewer than five thousand inhabitants as the county seat** may,
10 by resolution, abolish the property tax authorized in such district under this chapter and impose
11 a sales tax on all retail sales made within the district which are subject to sales tax under chapter
12 144 and all sales of metered water services, electricity, electrical current and natural, artificial
13 or propane gas, wood, coal, or home heating oil for domestic use only as provided under section
14 144.032. The tax authorized in this section shall be not more than one percent, and shall be
15 imposed solely for the purpose of funding the hospital district. The tax authorized in this section
16 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from
17 all other charges and taxes.

18 2. No such resolution adopted under this section shall become effective unless the
19 governing body of the hospital district submits to the voters residing within the district at a state
20 general, primary, or special election a proposal to authorize the governing body of the district to
21 impose a tax under this section. If a majority of the votes cast on the question by the qualified
22 voters voting thereon are in favor of the question, then the tax shall become effective on the first
23 day of the second calendar quarter after the director of revenue receives notification of adoption
24 of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting
25 thereon are opposed to the question, then the tax shall not become effective unless and until the
26 question is resubmitted under this section to the qualified voters and such question is approved
27 by a majority of the qualified voters voting on the question.

28 3. All revenue collected under this section by the director of the department of revenue
29 on behalf of the hospital district, except for one percent for the cost of collection which shall be
30 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
31 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used
32 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
33 and shall not be commingled with any funds of the state. The director may make refunds from
34 the amounts in the fund and credited to the district for erroneous payments and overpayments
35 made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any
36 funds in the special fund which are not needed for current expenditures shall be invested in the
37 same manner as other funds are invested. Any interest and moneys earned on such investments
38 shall be credited to the fund.

39 4. The governing body of any hospital district that has adopted the sales tax authorized
40 in this section may submit the question of repeal of the tax to the voters on any date available for
41 elections for the district. If a majority of the votes cast on the question by the qualified voters

42 voting thereon are in favor of the repeal, that repeal shall become effective on December
43 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast
44 on the question by the qualified voters voting thereon are opposed to the repeal, then the sales
45 tax authorized in this section shall remain effective until the question is resubmitted under this
46 section to the qualified voters and the repeal is approved by a majority of the qualified voters
47 voting on the question.

48 5. Whenever the governing body of any hospital district that has adopted the sales tax
49 authorized in this section receives a petition, signed by a number of registered voters of the
50 district equal to at least ten percent of the number of registered voters of the district voting in the
51 last gubernatorial election, calling for an election to repeal the sales tax imposed under this
52 section, the governing body shall submit to the voters of the district a proposal to repeal the tax.
53 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
54 of the repeal, the repeal shall become effective on December thirty-first of the calendar year in
55 which such repeal was approved. If a majority of the votes cast on the question by the qualified
56 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
57 remain effective until the question is resubmitted under this section to the qualified voters and
58 the repeal is approved by a majority of the qualified voters voting on the question.

59 6. If the tax is repealed or terminated by any means, all funds remaining in the special
60 trust fund shall continue to be used solely for the designated purposes, and the hospital district
61 shall notify the director of the department of revenue of the action at least ninety days before the
62 effective date of the repeal and the director may order retention in the trust fund, for a period of
63 one year, of two percent of the amount collected after receipt of such notice to cover possible
64 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
65 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
66 in such district, the director shall remit the balance in the account to the district and close the
67 account of that district. The director shall notify each district of each instance of any amount
68 refunded or any check redeemed from receipts due the district.

221.407. 1. The commission of any regional jail district may impose, by order, a sales
2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one
3 percent, or one-half of one percent on all retail sales made in such region which are subject to
4 taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing
5 jail services and court facilities and equipment for such region. The tax authorized by this
6 section shall be in addition to any and all other sales taxes allowed by law, except that no order
7 imposing a sales tax pursuant to this section shall be effective unless the commission submits
8 to the voters of the district, on any election date authorized in chapter 115, a proposal to
9 authorize the commission to impose a tax.

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

12 Shall the regional jail district of (counties' names) impose a region-wide
13 sales tax of (insert amount) for the purpose of providing jail services and court
14 facilities and equipment for the region?

15 YES NO

16

17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
18 to the question, place an "X" in the box opposite "No".

19

20 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
21 are in favor of the proposal, then the order and any amendment to such order shall be in effect
22 on the first day of the second quarter immediately following the election approving the proposal.
23 If the proposal receives less than the required majority, the commission shall have no power to
24 impose the sales tax authorized pursuant to this section unless and until the commission shall
25 again have submitted another proposal to authorize the commission to impose the sales tax
26 authorized by this section and such proposal is approved by the required majority of the qualified
27 voters of the district voting on such proposal; however, in no event shall a proposal pursuant to
28 this section be submitted to the voters sooner than twelve months from the date of the last
29 submission of a proposal pursuant to this section.

30 3. All revenue received by a district from the tax authorized pursuant to this section shall
31 be deposited in a special trust fund and shall be used solely for providing jail services and court
32 facilities and equipment for such district for so long as the tax shall remain in effect.

33 4. Once the tax authorized by this section is abolished or terminated by any means, all
34 funds remaining in the special trust fund shall be used solely for providing jail services and court
35 facilities and equipment for the district. Any funds in such special trust fund which are not
36 needed for current expenditures may be invested by the commission in accordance with
37 applicable laws relating to the investment of other county funds.

38 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
39 of any district, less one percent for cost of collection which shall be deposited in the state's
40 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
41 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional
42 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund
43 shall not be deemed to be state funds and shall not be commingled with any funds of the state.
44 The director of revenue shall keep accurate records of the amount of money in the trust fund
45 which was collected in each district imposing a sales tax pursuant to this section, and the records

46 shall be open to the inspection of officers of each member county and the public. Not later than
47 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
48 trust fund during the preceding month to the district which levied the tax. Such funds shall be
49 deposited with the treasurer of each such district, and all expenditures of funds arising from the
50 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the
51 commission and shall be approved by the commission. Expenditures may be made from the fund
52 for any function authorized in the order adopted by the commission submitting the regional jail
53 district tax to the voters.

54 6. The director of revenue may [authorize the state treasurer to] make refunds from the
55 amounts in the trust fund and credited to any district for erroneous payments and overpayments
56 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.
57 If any district abolishes the tax, the commission shall notify the director of revenue of the action
58 at least ninety days prior to the effective date of the repeal, and the director of revenue may order
59 retention in the trust fund, for a period of one year, of two percent of the amount collected after
60 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
61 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
62 after the effective date of abolition of the tax in such district, the director of revenue shall remit
63 the balance in the account to the district and close the account of that district. The director of
64 revenue shall notify each district in each instance of any amount refunded or any check redeemed
65 from receipts due the district.

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

68 8. The provisions of this section shall expire September 30, [2015] **2028**.

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