

HOUSE _____ **AMENDMENT NO.** _____

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 1542 & 1101, Page 90, Section
2 94.705, Line 68, by inserting after all of said section, the following:

3 “94.837. 1. (1) The governing body of the following cities may impose a tax as provided
4 in this section:

5 _____ (a) Any city of the fourth classification with more than two thousand five hundred but
6 fewer than two thousand six hundred inhabitants and located in any county of the third
7 classification without a township form of government and with more than ten thousand four
8 hundred but fewer than ten thousand five hundred inhabitants[, the governing body of];

9 _____ (b) Any special charter city[, and the governing body of];

10 _____ (c) Any city of the fourth classification with more than one thousand two hundred but
11 fewer than one thousand three hundred inhabitants and located in any county of the third
12 classification without a township form of government and with more than four thousand three
13 hundred but fewer than four thousand four hundred inhabitants.

14 _____ (2) The governing body of any city listed in subdivision (1) of this subsection may impose
15 a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated
16 in the city or a portion thereof, which shall not be more than five percent per occupied room per
17 night, except that such tax shall not become effective unless the governing body of the city
18 submits to the voters of the city at a state general or primary election a proposal to authorize the
19 governing body of the city to impose a tax under this section. The tax authorized in this section
20 shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and
21 except as provided in subsection 4 of this section, the proceeds of such tax shall be used by the
22 city solely for the promotion of tourism. Such tax shall be stated separately from all other charges
23 and taxes.

24 2. The ballot of submission for the tax authorized in this section shall be in substantially
25 the following form:

26 Shall (insert the name of the city) impose a tax on the charges for all
27 sleeping rooms paid by the transient guests of hotels and motels situated in (name
28 of city) at a rate of (insert rate of percent) percent for the sole purpose of promoting

1 tourism?

2 YES

NO

3

4 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
5 the question, then the tax shall become effective on the first day of the second calendar quarter
6 following the calendar quarter in which the election was held. If a majority of the votes cast on
7 the question by the qualified voters voting thereon are opposed to the question, then the tax
8 authorized by this section shall not become effective unless and until the question is resubmitted
9 under this section to the qualified voters of the city and such question is approved by a majority of
10 the qualified voters of the city voting on the question.

11 3. As used in this section, "transient guests" means a person or persons who occupy a
12 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

13 4. In any special charter city with more than twenty-nine thousand but fewer than
14 thirty-two thousand inhabitants, any tax imposed under this section shall be used by the city solely
15 for the promotion of tourism and cultural activities, the development, construction, and operation
16 of convention facilities, the promotion of business development, and the construction of related
17 infrastructure and improvements. The ballot of submission for the tax authorized in this
18 subsection shall be in substantially the following form:

19 "Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms
20 paid by the transient guests of hotels and motels and bed and breakfast inns situated in (insert
21 name of city) at a rate of up to five percent for the sole purpose of the promotion of tourism and
22 cultural activities, development, construction, and operation of convention facilities, the
23 promotion of business development, and the construction of related infrastructure and
24 improvements?".

25

26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
27 the question, then the tax shall become effective on the first day of the second calendar quarter
28 following the calendar quarter in which the election was held. If a majority of the votes cast on
29 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
30 not become effective unless and until the question is resubmitted under this section to the
31 qualified voters of the political subdivision and such question is approved by a majority of the
32 qualified voters voting on the question.

33 94.902. 1. (1) The governing body of the following cities may impose a sales tax as
34 provided in this section:

35 (a) Any city of the third classification with more than twenty-six thousand three hundred
36 but less than twenty-six thousand seven hundred inhabitants[, or];

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

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

5 (d) Any city of the third classification with more than four thousand but fewer than four
6 thousand five hundred inhabitants and located in any county of the first classification with more
7 than two hundred thousand but fewer than two hundred sixty thousand inhabitants.

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

19 2. The ballot of submission for the tax authorized in this section shall be in substantially
20 the following form:

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

24 YES

NO

25
26 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
27 the question, place an "X" in the box opposite "NO". If a majority of the votes cast on the
28 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or
29 order and any amendments to the order or ordinance shall become effective on the first day of the
30 second calendar quarter after the director of revenue receives notice of the adoption of the sales
31 tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are
32 opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted
33 under this section to the qualified voters and such proposal is approved by a majority of the
34 qualified voters voting on the proposal. However, in no event shall a proposal under this section
35 be submitted to the voters sooner than twelve months from the date of the last proposal under this
36 section.

1 3. Any sales tax imposed under this section shall be administered, collected, enforced, and
2 operated as required in section 32.087. All sales taxes collected by the director of the department
3 of revenue under this section on behalf of any city, less one percent for cost of collection which
4 shall be deposited in the state's general revenue fund after payment of premiums for surety bonds
5 as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created in
6 the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in
7 the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
8 the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund
9 shall not be transferred and placed to the credit of the general revenue fund. The director shall
10 keep accurate records of the amount of money in the trust fund and which was collected in each
11 city imposing a sales tax under this section, and the records shall be open to the inspection of
12 officers of the city and the public. Not later than the tenth day of each month the director shall
13 distribute all moneys deposited in the trust fund during the preceding month to the city which
14 levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all
15 expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by
16 the governing body of each such city. Expenditures may be made from the fund for any functions
17 authorized in the ordinance or order adopted by the governing body submitting the tax to the
18 voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used
19 solely for the designated purposes. Any funds in the special trust fund which are not needed for
20 current expenditures shall be invested in the same manner as other funds are invested. Any
21 interest and moneys earned on such investments shall be credited to the fund.

22 4. The director of the department of revenue may authorize the state treasurer to make
23 refunds from the amounts in the trust fund and credited to any city for erroneous payments and
24 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
25 cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety
26 days before the effective date of the repeal, and the director may order retention in the trust fund,
27 for a period of one year, of two percent of the amount collected after receipt of such notice to
28 cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
29 deposited to the credit of such accounts. After one year has elapsed after the effective date of
30 abolition of the tax in such city, the director shall remit the balance in the account to the city and
31 close the account of that city. The director shall notify each city of each instance of any amount
32 refunded or any check redeemed from receipts due the city.

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

36 Shall (insert the name of the city) repeal the sales tax

1 imposed at a rate of (insert rate of percent) percent for the purpose of improving the public
2 safety of the city?

3 YES NO

4
5 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
6 effective on December thirty-first of the calendar year in which such repeal was approved. If a
7 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
8 repeal, then the sales tax authorized in this section shall remain effective until the question is
9 resubmitted under this section to the qualified voters, and the repeal is approved by a majority of
10 the qualified voters voting on the question.

11 6. Whenever the governing body of any city that has adopted the sales tax authorized in
12 this section receives a petition, signed by ten percent of the registered voters of the city voting in
13 the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
14 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a
15 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
16 repeal, that repeal shall become effective on December thirty-first of the calendar year in which
17 such repeal was approved. If a majority of the votes cast on the question by the qualified voters
18 voting thereon are opposed to the repeal, then the tax shall remain effective until the question is
19 resubmitted under this section to the qualified voters and the repeal is approved by a majority of
20 the qualified voters voting on the question.

21 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
22 apply to the tax imposed under this section.”; and

23
24 Further amend said bill by amending the title, enacting clause, and intersectional references
25 accordingly.