

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

**Offered By**

1 AMEND House Committee Substitute for House Bill No. 1542 & 1101, Page 90, Section 94.705,  
2 Line 68, by inserting immediately after said line the following:

3 “94.902. 1. (1) The governing body of the following cities may impose a sales tax as  
4 provided in this section:

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

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

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

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

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

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

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

1 city?

YES

3  NO

5 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to  
6 the question, place an "X" in the box opposite "NO". If a majority of the votes cast on the  
7 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or  
8 order and any amendments to the order or ordinance shall become effective on the first day of the  
9 second calendar quarter after the director of revenue receives notice of the adoption of the sales  
10 tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are  
11 opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted  
12 under this section to the qualified voters and such proposal is approved by a majority of the  
13 qualified voters voting on the proposal. However, in no event shall a proposal under this section  
14 be submitted to the voters sooner than twelve months from the date of the last proposal under this  
15 section.

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



1           7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
2 apply to the tax imposed under this section.”; and  
3  
4 Further amend said bill by amending the title, enacting clause, and intersectional references  
5 accordingly.