

House Committee \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 174, Page 1, In the  
2 Title, Lines 2-3, by deleting the words, "the Missouri Achieving a Better Life Experience program"  
3 and inserting in lieu thereof the word, "taxation"; and  
4

5 Further amend said bill, Page 8, Section 166.645, Line 6, by inserting after all of said section and  
6 line the following:

7 "205.205. 1. The governing body of any hospital district established under sections 205.160  
8 to 205.379 in any county of the third classification without a township form of government and with  
9 more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, [or] any  
10 county of the third classification without a township form of government and with more than eleven  
11 thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants, or any  
12 county of the third classification with a township form of government and with more than twelve  
13 thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification  
14 with more than four thousand five hundred but fewer than five thousand inhabitants as the county  
15 seat may, by resolution, abolish the property tax authorized in such district under this chapter and  
16 impose a sales tax on all retail sales made within the district which are subject to sales tax under  
17 chapter 144 and all sales of metered water services, electricity, electrical current and natural,  
18 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under  
19 section 144.032. The tax authorized in this section shall be not more than one percent, and shall be  
20 imposed solely for the purpose of funding the hospital district. The tax authorized in this section  
21 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all  
22 other charges and taxes.

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

33 3. All revenue collected under this section by the director of the department of revenue on  
34 behalf of the hospital district, except for one percent for the cost of collection which shall be  
35 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is  
36 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used solely

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1 for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not  
2 be commingled with any funds of the state. The director may make refunds from the amounts in the  
3 fund and credited to the district for erroneous payments and overpayments made, and may redeem  
4 dishonored checks and drafts deposited to the credit of such district. Any funds in the special fund  
5 which are not needed for current expenditures shall be invested in the same manner as other funds  
6 are invested. Any interest and moneys earned on such investments shall be credited to the fund.

7 4. The governing body of any hospital district that has adopted the sales tax authorized in  
8 this section may submit the question of repeal of the tax to the voters on any date available for  
9 elections for the district. If a majority of the votes cast on the question by the qualified voters voting  
10 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the  
11 calendar year in which such repeal was approved. If a majority of the votes cast on the question by  
12 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this  
13 section shall remain effective until the question is resubmitted under this section to the qualified  
14 voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

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

36  
37 Further amend said bill by amending the title, enacting clause, and intersectional references  
38 accordingly.