

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 655, Page 1, In the Title, Lines 2-3, by deleting the
2 words "the distribution of certain federal payments to counties" and inserting in lieu thereof the words
3 "political subdivisions"; and
4

5 Further amend said bill, Page 2, Section 67.405, Line 43, by inserting after all of said section and line the
6 following:
7

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

16 2. The ballot of submission shall contain, but need not be limited to, the following language:
17

18 Shall the regional jail district of (counties' names) impose a region-wide sales tax of
19 (insert amount) for the purpose of providing jail services and court facilities and equipment for the
20 region?
21

22 YES NO

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

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

34 3. All revenue received by a district from the tax authorized pursuant to this section shall be
35 deposited in a special trust fund and shall be used solely for providing jail services and court facilities and

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1 equipment for such district for so long as the tax shall remain in effect.

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

7 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of any
8 district, less one percent for cost of collection which shall be deposited in the state's general revenue fund after
9 payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust
10 fund, which is hereby created, to be known as the "Regional Jail District Sales Tax Trust Fund". The moneys
11 in the regional jail district sales tax trust fund shall not be deemed to be state funds and shall not be
12 commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of
13 money in the trust fund which was collected in each district imposing a sales tax pursuant to this section, and
14 the records shall be open to the inspection of officers of each member county and the public. Not later than
15 the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund
16 during the preceding month to the district which levied the tax. Such funds shall be deposited with the
17 treasurer of each such district, and all expenditures of funds arising from the regional jail district sales tax
18 trust fund shall be paid pursuant to an appropriation adopted by the commission and shall be approved by the
19 commission. Expenditures may be made from the fund for any function authorized in the order adopted by the
20 commission submitting the regional jail district tax to the voters.

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

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

33 8. The provisions of this section shall expire September 30, [2015] 2027."; and

34
35 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.