

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 326,
2 Page 12, Section 72.418, Line 116, by inserting the following after all of said line:

3
4 "94.902. 1. The governing [body] bodies of the following cities may impose a tax as
5 provided in this section:

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

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

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

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

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

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

28 [2.] 3. The ballot of submission for the tax authorized in this section shall be in substantially
29 the following form:

30 Shall the city of (city's name) impose a citywide sales tax at a rate

Action Taken _____ Date _____

Action Taken _____ Date _____

1 of (insert rate of percent) percent for the purpose of improving the public safety of the city?

2 YES NO

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

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

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

35 [4.] 5. The director of the department of revenue may authorize the state treasurer to make
36 refunds from the amounts in the trust fund and credited to any city for erroneous payments and
37 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
38 cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days
39 before the effective date of the repeal, and the director may order retention in the trust fund, for a
40 period of one year, of two percent of the amount collected after receipt of such notice to cover
41 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to

1 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
 2 in such city, the director shall remit the balance in the account to the city and close the account of
 3 that city. The director shall notify each city of each instance of any amount refunded or any check
 4 redeemed from receipts due the city.

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

8 Shall (insert the name of the city) repeal the sales tax imposed
 9 at a rate of (insert rate of percent) percent for the purpose of improving the public safety of
 10 the city?

11 YES NO

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

18 [6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized in
 19 this section receives a petition, signed by ten percent of the registered voters of the city voting in the
 20 last gubernatorial election, calling for an election to repeal the sales tax imposed under this section,
 21 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of
 22 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that
 23 repeal shall become effective on December thirty-first of the calendar year in which such repeal was
 24 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
 25 opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this
 26 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
 27 on the question.

28 [7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
 29 apply to the tax imposed under this section."; and

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