

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 326,
2 Page 9, Section 67.950, Line 79, by inserting after all of said section and line the following:

3
4 "67.5250. 1. The governing body of any county or city not within a county may impose, by
5 order or ordinance, a sales tax on all retail sales made within the county or city not within a county
6 which are subject to sales tax under chapter 144. The tax authorized in this section shall be imposed
7 solely for the purpose of funding MO HealthNet expansion in the county or city not within a county.
8 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
9 shall be stated separately from all other charges and taxes. The order or ordinance shall not become
10 effective unless the governing body of the county or city not within a county submits to the voters
11 residing within the county or city not within a county at a state general, primary, or special election a
12 proposal to authorize the governing body of the county or city not within a county to impose a tax
13 under this section.

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

16 Shall (insert the name of the political subdivision) impose a sales tax at a rate
17 of (insert rate of percent) percent, solely for the purpose of funding MO HealthNet
18 expansion?

19
20 YES NO

21
22 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
23 the question, place an "X" in the box opposite "NO".

24
25 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
26 the question, then the tax shall become effective on the first day of the second calendar quarter
27 immediately following notification to the department of revenue. If a majority of the votes cast on
28 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not
29 become effective unless and until the question is resubmitted under this section to the qualified
30 voters and such question is approved by a majority of the qualified voters voting on the question.

Action Taken _____ Date _____

Action Taken _____ Date _____

1 3. All revenue collected under this section by the director of the department of revenue on
2 behalf of any county or city not within a county, except for one percent for the cost of collection
3 which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund,
4 which is hereby created and shall be known as the "MO HealthNet Expansion Fund", and shall be
5 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
6 and shall not be commingled with any funds of the state. The director may make refunds from the
7 amounts in the trust fund and credited to the county or city not within a county for erroneous
8 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the
9 credit of such county or city not within a county. Any funds in the special trust fund which are not
10 needed for current expenditures shall be invested in the same manner as other funds are invested.
11 Any interest and moneys earned on such investments shall be credited to the fund.

12 4. On or after the effective date of the tax, the director of revenue shall be responsible for the
13 administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087
14 shall apply. In order to permit sellers required to collect and report the sales tax to collect the
15 amount required to be reported and remitted, but not to change the requirements of reporting or
16 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the
17 governing body of the county or city not within a county may authorize the use of a bracket system
18 similar to that authorized in section 144.285, and notwithstanding the provisions of that section, this
19 new bracket system shall be used where this tax is imposed and shall apply to all taxable
20 transactions. Beginning with the effective date of the tax, every retailer in the county or city not
21 within a county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to
22 the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For
23 purposes of this section, all retail sales shall be deemed to be consummated at the place of business
24 of the retailer.

25 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and
26 section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all
27 exemptions granted to agencies of government, organizations, and persons under sections 144.010 to
28 144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax
29 permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the
30 administration and collection of the state sales tax shall satisfy the requirements of this section, and
31 no additional permit or exemption certificate or retail certificate shall be required; except that, the
32 director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All
33 discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes
34 are hereby allowed and made applicable to the tax. The penalties for violations provided in section
35 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If
36 any person is delinquent in the payment of the amount required to be paid under this section, or in
37 the event a determination has been made against the person for taxes and penalty under this section,
38 the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same
39 as that provided in sections 144.010 to 144.525.

40 6. Any sales tax imposed under this section shall expire seven years after the date such tax
41 becomes effective, unless such tax is repealed under this section before the expiration date provided

1 for in this subsection.

2 7. The governing body of any county or city not within a county that has adopted the sales
 3 tax authorized in this section may submit the question of repeal of the tax to the voters on any date
 4 available for elections for the county or city not within a county. The ballot of submission shall be in
 5 substantially the following form:

6 Shall (insert the name of the political subdivision) repeal the sales tax
 7 imposed at a rate of(insert rate of percent) percent for the purpose of funding MO
 8 HealthNet expansion?

9
 10 YES NO

11
 12 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 13 the question, place an "X" in the box opposite "NO".

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

21 8. Whenever the governing body of any county or city not within a county that has adopted
 22 the sales tax authorized in this section receives a petition, signed by ten percent of the registered
 23 voters of the county or city not within a county voting in the last gubernatorial election, calling for
 24 an election to repeal the sales tax imposed under this section, the governing body shall submit to the
 25 voters of the county or city not within a county a proposal to repeal the tax. If a majority of the votes
 26 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall
 27 become effective on December thirty-first of the calendar year in which such repeal was approved.
 28 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 29 the repeal, then the sales tax authorized in this section shall remain effective until the question is
 30 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
 31 qualified voters voting on the question.

32 9. If the tax is repealed or terminated by any means, all funds remaining in the special trust
 33 fund shall continue to be used solely for the designated purposes, and the county or city not within a
 34 county shall notify the director of the department of revenue of the action at least thirty days before
 35 the effective date of the repeal and the director may order retention in the trust fund, for a period of
 36 one year, of two percent of the amount collected after receipt of such notice to cover possible refunds
 37 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 38 accounts. After one year has elapsed after the effective date of abolition of the tax in such county or
 39 city not within a county, the director shall remit the balance in the account to the county or city not
 40 within a county and close the account of that county or city not within a county. The director shall
 41 notify each county or city not within a county of each instance of any amount refunded or any check

1 redeemed from receipts due the county or city not within a county.

2 10. All revenue collected under this section shall be used by the county or city not within a
3 county for the sole purpose of funding MO HealthNet expansion to cover individuals who have
4 income at or below one hundred thirty-eight percent of the federal poverty level. No county or city
5 not within a county shall submit to its voters the tax proposed under this section until the state
6 receives a waiver from the federal government authorizing participation in the Medicaid program at
7 the county or city not within a county level. No individual shall qualify for participation in the MO
8 HealthNet program unless he or she has been a resident of his or her county or city not within a
9 county for three years immediately prior to applying for enrollment.

10 67.5255. 1. Any county or city not within a county may, after voter approval under
11 subsection 2 of this section, levy an annual property tax for the purpose of funding MO HealthNet
12 expansion in the county or city not within a county.

13 2. The ballot of submission shall be substantially in the following form:

14 Shall(insert name of the political subdivision) impose a property tax upon
15 all real and tangible personal property within the county at a rate of (insert the amount)
16 cents per one hundred dollars assessed valuation for the purpose of funding MO HealthNet
17 expansion?

18
19 YES NO

20
21 If a majority of the qualified voters voting on the question within the county or city not within a
22 county vote in favor of the tax, such tax shall be levied and collected pursuant to this section. If a
23 majority of the voters voting on the question within the county or city not within a county vote
24 against the tax, no such tax shall be levied and collected pursuant to this section.

25 3. The county collector of each county or city not within a county in which the authority is
26 located shall collect the property taxes upon all real property and tangible personal property within
27 that county or city not within a county in the same manner as any other property taxes are collected.
28 The governing body of the county or city not within a county shall use the proceeds of the tax
29 prescribed in this section solely for the purpose of funding MO HealthNet expansion in the county or
30 city not within a county."; and

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