

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

Offered By

1 AMEND House Committee Substitute for House Bill No. 1042, Page 1, in the Title, Lines 2 and 3,  
2 by deleting the phrase "design-build contracts" on said line and inserting in lieu thereof the phrase  
3 "political subdivision budgets"; and  
4

5 Further amend said bill, Page 11, Section 67.5070, Line 20, by inserting after all of said section and  
6 line the following:  
7

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

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

20 Shall ..... (insert the name of the political subdivision) impose a sales tax at a rate  
21 of ..... (insert rate of percent) percent, solely for the purpose of funding MO HealthNet  
22 expansion?

23  
24  YES  NO

25  
26 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to  
27 the question, place an "X" in the box opposite "NO".

28  
29 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
30 the question, then the tax shall become effective on the first day of the second calendar quarter  
31 immediately following notification to the department of revenue. If a majority of the votes cast on

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1 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not  
2 become effective unless and until the question is resubmitted under this section to the qualified  
3 voters and such question is approved by a majority of the qualified voters voting on the question.

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

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

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

1 as that provided in sections 144.010 to 144.525.

2 6. Any sales tax imposed under this section shall expire seven years after the date such tax  
3 becomes effective, unless such tax is repealed under this section before the expiration date provided  
4 for in this subsection.

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

9 Shall ..... (insert the name of the political subdivision) repeal the sales tax  
10 imposed at a rate of .....(insert rate of percent) percent for the purpose of funding MO  
11 HealthNet expansion?

12  
13  YES  NO

14  
15 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to  
16 the question, place an "X" in the box opposite "NO".

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

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

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

1 city not within a county, the director shall remit the balance in the account to the county or city not  
2 within a county and close the account of that county or city not within a county. The director shall  
3 notify each county or city not within a county of each instance of any amount refunded or any check  
4 redeemed from receipts due the county or city not within a county.

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

13 67.5255. 1. Any county or city not within a county may, after voter approval under  
14 subsection 2 of this section, levy an annual property tax for the purpose of funding MO HealthNet  
15 expansion in the county or city not within a county.

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

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

21  
22  YES                       NO

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

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

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