

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1904, Page 13, Section 190.420, Lines 94
2 to 115, by removing all of said lines from the bill; and

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4 Further amend said section by renumbering subsections accordingly; and

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6 Further amend said bill Pages 13 and 14, Lines 122 to 123, by deleting the phrase "until either: (1)
7 All" on said lines and inserting in lieu thereof the phrase "until all"; and

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9 Further amend said bill, Page 14, Section 190.420, Lines 126 to 145, by removing all of said lines
10 from the bill and inserting in lieu thereof the following "county."; and

11
12 Further amend said bill, Pages 15 to 18, Section 190.451, by removing all of said section from the
13 bill and inserting in lieu thereof the following:

14
15 "190.451. 1. As used in this section, the following terms mean:

16 (1) "Board", the Missouri 911 service board established under section 650.325;

17 (2) "Consumer", a person who purchases prepaid wireless telecommunications service in a
18 retail transaction;

19 (3) "Department", the department of revenue;

20 (4) "Prepaid wireless service provider", a provider that provides prepaid wireless
21 telecommunications service to an end user;

22 (5) "Prepaid wireless telecommunications service", a wireless telecommunications service
23 that allows a caller to dial 911 to access the 911 system and that shall be paid for in advance and is
24 sold in predetermined units or dollars of which the number declines with use in a known amount;

25 (6) "Retail transaction", the purchase of prepaid wireless telecommunications service from a
26 seller for any purpose other than resale. The purchase of more than one item that provides prepaid
27 wireless telecommunication service, when such items are sold separately, constitutes more than one
28 retail transaction;

29 (7) "Seller", an entity who sells prepaid wireless telecommunications service to a consumer;

30 (8) "Wireless telecommunications service", commercial mobile radio service as defined
31 under 40 C.F.R. 20.3, as amended.

32 2. (1) Beginning January 1, 2017, the county commission of any county in this state may
33 submit a ballot issue to a vote of the people requiring a prepaid wireless emergency telephone
34 service charge on each retail transaction. The amount of such charge shall be equal to three percent
35 of each retail transaction. The ballot language shall contain a clear description of this three percent
36 charge. However, if a minimal amount of prepaid wireless telecommunications service is sold with

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1 a prepaid wireless device for a single nonitemized price, then the seller may elect not to apply such
2 service charge to such transaction. For purposes of this subdivision, an amount of service
3 denominated as ten or fewer minutes, or five dollars or less is minimal.

4 (2) The prepaid wireless emergency telephone service charge shall be collected by the seller
5 from the consumer with respect to each retail transaction occurring in counties that have approved
6 the ballot measure by a vote of the people. The amount of the prepaid wireless emergency
7 telephone service charge shall be either separately stated on an invoice, receipt, or other similar
8 document that is provided to the consumer by the seller or otherwise disclosed to the consumer.

9 (3) For purposes of this subsection, a retail transaction that is effected in person by a
10 consumer at a business location of the seller shall be treated as occurring in the county if that
11 business location is in the county; and any other retail transaction shall be treated as occurring in
12 this county if the retail transaction is treated as occurring in the county under state law.

13 (4) The prepaid wireless emergency telephone service charge is the liability of the consumer
14 and not of the seller or of any provider, except that the seller shall be liable to remit all charges that
15 the seller is deemed to have collected if the amount of the charge has not been separately stated on
16 an invoice, receipt, or other similar document provided to the consumer by the seller.

17 (5) The amount of the prepaid wireless emergency telephone service charge that is collected
18 by a seller from a consumer, if such amount is separately stated on an invoice, receipt, or other
19 similar document provided to the consumer by the seller, shall not be included in the base for
20 measuring any tax, fee, surcharge, or other charge that is imposed by this state, any political
21 subdivision of this state, or any intergovernmental agency.

22 3. (1) Prepaid wireless emergency telephone service charges collected by sellers shall be
23 remitted to the department at the times and in the manner provided by state law with respect to the
24 sales and use taxes. The department shall establish registration and payment procedures that
25 substantially coincide with the registration and payment procedures that apply under state law.

26 (2) For one month after a service charge becomes effective upon a vote of the people, when
27 a consumer purchases prepaid wireless telecommunications service in a retail transaction from a
28 seller under this section, the seller shall be allowed to retain one hundred percent of the prepaid
29 wireless emergency telephone service charges that are collected by the seller from the consumer.
30 Thereafter, a seller shall be permitted to deduct and retain three percent of prepaid wireless
31 emergency telephone service charges that are collected by the seller from consumers.

32 (3) The department shall establish procedures by which a seller of prepaid wireless
33 telecommunications service may document that a sale is not a retail transaction and such procedures
34 shall substantially coincide with the procedures for documenting sale for resale transactions for sales
35 and use purposes under state law.

36 (4) The department shall deposit all remitted prepaid wireless emergency telephone service
37 charges into the Missouri 911 service trust fund created under section 190.420 within thirty days of
38 receipt for use by the board. The department may deduct an amount not to exceed one percent of
39 collected charges to be retained by the department to reimburse its direct costs of administering the
40 collection and remittance of prepaid wireless emergency telephone service charges.

41 (5) The board shall set a rate of one hundred percent of the prepaid wireless emergency
42 telephone service charges deposited in the Missouri 911 service trust fund less the deductions
43 authorized in subdivision (4) of this subsection that shall be remitted to the counties without a
44 charter form of government in direct proportion to the amount of charges collected in each county.
45 The board shall set a rate of one hundred percent of the prepaid wireless emergency telephone
46 service charges deposited in the Missouri 911 service trust fund less the deductions authorized under
47 subdivision (4) of this subsection that shall be remitted to the counties with a charter form of
48 government and any city not within a county in direct proportion to the amount of charges collected

1 in each such county or city not within a county. In no case shall a county receive more than the
2 actual charges collected in such county, and the board may implement a policy of returning actual
3 funds collected per county on a timely basis until such time as the proportional calculation can be
4 synchronized on the same time frame for all counties voting to adopt the charge. All counties
5 voting to adopt the charge will be refunded their actual revenue less the deductions authorized in
6 subdivision (4) of this subsection.

7 (6) Any amounts received by a county or city under subdivision (5) of this subsection shall
8 be used only for purposes authorized in sections 190.305 and 190.335.

9 4. (1) A seller that is not a provider shall be entitled to the immunity and liability
10 protections under section 190.450, notwithstanding any requirement in state law regarding
11 compliance with Federal Communications Commission Order 05-116.

12 (2) A provider shall be entitled to the immunity and liability protections under section
13 190.450.

14 (3) In addition to the protection from liability provided under subdivisions (1) and (2) of
15 this subsection, each provider and seller and its officers, employees, assigns, agents, vendors, or
16 anyone acting on behalf of such persons shall be entitled to the further protection from liability, if
17 any, that is provided to providers and sellers of wireless telecommunications service that is not
18 prepaid wireless telecommunications service under section 190.450.

19 5. The prepaid wireless emergency telephone service charge imposed by this section shall be
20 in addition to any other tax, fee, surcharge, or other charge imposed by this state, any political
21 subdivision of this state, or any intergovernmental agency for 911 funding purposes.

22 6. The department may establish rules to carry out the procedures authorized under this
23 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
24 under the authority delegated in this section shall become effective only if it complies with and is
25 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
26 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to
27 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
28 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
29 August 28, 2016, shall be invalid and void."; and

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