

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

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 676, Page 8, Section 84.514, Line 8, by  
2 inserting immediately after all of said line the following:

3  
4 "94.900. 1. (1) The governing body of the following cities may impose a tax as provided  
5 in this section:

6 (a) Any city of the third classification with more than ten thousand eight hundred but less  
7 than ten thousand nine hundred inhabitants located at least partly within a county of the first  
8 classification with more than one hundred eighty-four thousand but less than one hundred eighty-  
9 eight thousand inhabitants;

10 (b) Any city of the third classification with more than four thousand five hundred but fewer  
11 than five thousand inhabitants and located in any county of the first classification with more than  
12 ninety-two thousand but fewer than one hundred one thousand inhabitants

13 (c) Any city of the fourth classification with more than eight thousand nine hundred but  
14 fewer than nine thousand inhabitants;

15 [(c)] (d) Any city of the fourth classification with more than two thousand six hundred but  
16 fewer than two thousand seven hundred inhabitants and located in any county of the first  
17 classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred  
18 inhabitants;

19 [(d)] (e) Any home rule city with more than forty-eight thousand but fewer than forty-nine  
20 thousand inhabitants;

21 [(e)] (f) Any home rule city with more than seventy-three thousand but fewer than seventy-  
22 five thousand inhabitants.

23 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby  
24 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one  
25 percent on all retail sales made in such city which are subject to taxation under the provisions of  
26 sections 144.010 to 144.525 for the purpose of improving the public safety for such city, including  
27 but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for  
28 police, fire and emergency medical providers. The tax authorized by this section shall be in  
29 addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing  
30 a sales tax pursuant to the provisions of this section shall be effective unless the governing body of  
31 the city submits to the voters of the city, at a county or state general, primary or special election, a  
32 proposal to authorize the governing body of the city to impose a tax.

33 2. If the proposal submitted involves only authorization to impose the tax authorized by this  
34 section, the ballot of submission shall contain, but need not be limited to, the following language:

35 Shall the city of ..... (city's name) impose a citywide sales tax of  
36 ..... (insert amount) for the purpose of improving the public safety of the city?

Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

Select Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1             YES       NO

2  
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  
6    If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
7    the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments  
8    thereto shall be in effect on the first day of the second calendar quarter after the director of revenue  
9    receives notification of adoption of the local sales tax. If a proposal receives less than the required  
10   majority, in any city of the third classification with more than four thousand five hundred but fewer  
11   than five thousand inhabitants and located in any county of the first classification with more than  
12   ninety-two thousand but fewer than one hundred one thousand inhabitants, then the governing body  
13   of the city shall have no power to impose the sales tax herein authorized. If a proposal receives less  
14   than the required majority, then the governing body of any other city shall have no power to impose  
15   the sales tax herein authorized unless and until the governing body of the city shall again have  
16   submitted another proposal to authorize the governing body of the city to impose the sales tax  
17   authorized by this section and such proposal is approved by the required majority of the qualified  
18   voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted  
19   to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

20            3. All revenue received by a city from the tax authorized under the provisions of this section  
21   shall be deposited in a special trust fund and shall be used solely for improving the public safety for  
22   such city for so long as the tax shall remain in effect.

23            4. Once the tax authorized by this section is abolished or is terminated by any means, all  
24   funds remaining in the special trust fund shall be used solely for improving the public safety for the  
25   city. Any funds in such special trust fund which are not needed for current expenditures may be  
26   invested by the governing body in accordance with applicable laws relating to the investment of  
27   other city funds.

28            5. All sales taxes collected by the director of the department of revenue under this section  
29   on behalf of any city, less one percent for cost of collection which shall be deposited in the state's  
30   general revenue fund after payment of premiums for surety bonds as provided in section 32.087,  
31   shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public  
32   Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds  
33   and shall not be commingled with any funds of the state. The provisions of section 33.080 to the  
34   contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the  
35   general revenue fund. The director of the department of revenue shall keep accurate records of the  
36   amount of money in the trust and which was collected in each city imposing a sales tax pursuant to  
37   this section, and the records shall be open to the inspection of officers of the city and the public.  
38   Not later than the tenth day of each month the director of the department of revenue shall distribute  
39   all moneys deposited in the trust fund during the preceding month to the city which levied the tax;  
40   such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds  
41   arising from the trust fund shall be by an appropriation act to be enacted by the governing body of  
42   each such city. Expenditures may be made from the fund for any functions authorized in the  
43   ordinance or order adopted by the governing body submitting the tax to the voters.

44            6. The director of the department of revenue may make refunds from the amounts in the  
45   trust fund and credited to any city for erroneous payments and overpayments made, and may  
46   redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the  
47   tax, the city shall notify the director of the department of revenue of the action at least ninety days  
48   prior to the effective date of the repeal and the director of the department of revenue may order

1 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
2 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored  
3 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the  
4 effective date of abolition of the tax in such city, the director of the department of revenue shall  
5 remit the balance in the account to the city and close the account of that city. The director of the  
6 department of revenue shall notify each city of each instance of any amount refunded or any check  
7 redeemed from receipts due the city.

8 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
9 apply to the tax imposed pursuant to this section."; and

10  
11 Further amend said bill by amending the title, enacting clause, and intersectional references  
12 accordingly.