

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

Offered By

1 AMEND House Bill No. 1561, Page 1, in the Title, Line 3, by deleting the words "distribution of";  
2 and

3  
4 Further amend said bill, Page 3, Section 66.620, Line 54, by inserting immediately after the word  
5 "subsection" the words "and in subsection 6"; and

6  
7 Further amend said bill, page, and section, Line 68, by deleting all of said line and inserting in lieu  
8 thereof the following:

9  
10 "5. (1) From and after January 1, 2017, in each year in which the total revenues from the  
11 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year is less than  
12 or equal to the amount of such revenues which were collected in the calendar year 2014, the director  
13 of revenue shall distribute to the cities, towns, and villages in group A and the cities, towns, and  
14 villages, and the county in group B, the amounts required to be distributed under the formula  
15 described in subsection 4 and in subsection 6 of this section. From and after January 1, 2017, in  
16 each year in which the total revenues from the county sales tax collected under sections 66.600 to  
17 66.630 in the previous calendar year is greater than the amount of such revenues which were  
18 collected in the calendar year 2014, the director of revenue shall distribute to"; and

19  
20 Further amend said bill, page, and section, Line 71, by inserting immediately after the word  
21 "subsection" the words "and in subsection 6"; and

22  
23 Further amend said bill, page, and section, Line 73, by deleting the word "shall" and inserting in lieu  
24 thereof the words "shall, subject to the limitation described in subdivision (2) of this subsection,";  
25 and

26  
27 Further amend said bill and section, Page 4, Line 107, by deleting all of said line and inserting in  
28 lieu thereof the following:

29  
30 "and subsection 12 of section 32.087. Thereafter, the director of revenue shall determine the  
31 amount of any adjustment under this subsection as follows:

32 (a) If the aggregate amount of the difference calculated in accordance with this subsection is  
33 less than or equal to the aggregate increase in the remaining distributable revenue for the applicable  
34 period in the current calendar year over the remaining distributable revenue for the corresponding  
35 period in the calendar year 2014, the director of revenue shall deduct the amount"; and

36  
Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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

1 Further amend said bill, page, and section, Line 108, by inserting immediately after the word  
2 "distribute" the words "an allocable portion of"; and

3  
4 Further amend said bill, page, and section, Line 109, by deleting the words "such city" and inserting  
5 in lieu thereof "city"; and

6  
7 Further amend said bill, page, and section, Line 112, by deleting the words "made. Thereafter" and  
8 inserting in lieu thereof the following:

9  
10 "made, such that each such city, town, or village receives a distribution that is equal to fifty  
11 percent of the amount of taxes generated within such city, town, or village based on the location in  
12 which the sales were deemed consummated under section 66.630 and subsection 12 of section  
13 32.087;

14 (b) If, however, the aggregate amount of the difference calculated in accordance with this  
15 subsection is greater than the aggregate increase in the remaining distributable revenue for the  
16 applicable period in the current calendar year over the remaining distributable revenue for the  
17 corresponding period in the calendar year 2014, the director of revenue shall deduct from the  
18 remaining distributable revenue an amount equal to the difference between the remaining  
19 distributable revenue for the applicable period in the current calendar year and the remaining  
20 distributable revenue for the corresponding period in the calendar year 2014 and distribute an  
21 allocable portion of the amount of such difference to each city, town, or village that would  
22 otherwise have received a distribution that is less than fifty percent of the amount of taxes generated  
23 within such city, town, or village based on the location in which the sales were deemed  
24 consummated under section 66.630 and subsection 12 of section 32.087 if no adjustment were  
25 made, such that each such city, town, or village receives a distribution that includes an adjustment  
26 that is proportionate to the amount of the adjustment that would otherwise have been made if such  
27 adjustment were calculated in accordance with paragraph (a) of this subsection;

28 (c) After determining the amount of the adjustment and making the allocation in accordance  
29 with paragraph (a) or (b) of this subsection, as applicable,"; and

30  
31 Further amend said bill, page, and section, Line 113, by inserting after the word "shall" the word  
32 "thereafter"; and

33  
34 Further amend said bill and section, Page 8, Line 265, by inserting the following after all of said  
35 line:

36  
37 "94.860. 1. Notwithstanding the provisions of subsection 1 of section 67.582, the governing  
38 body of a charter county with a population of nine hundred fifty thousand or more is authorized to  
39 impose by ordinance a sales tax in the amount of up to one-half of one percent on all retail sales  
40 made in the part of the county outside of incorporated cities, towns, and villages which are subject  
41 to taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement  
42 services to such county. The tax authorized by this section shall be in addition to any and all other  
43 sales taxes allowed by law, except that no ordinance imposing a sales tax pursuant to this section  
44 shall be effective unless the governing body of the county submits to the voters residing in the part  
45 of the county outside of incorporated cities, towns, and villages, at a county or state general,  
46 primary, or special election, a proposal to authorize the governing body of the county to impose a

1 tax.

2 2. The ballot submission for the proposal to authorize imposition of the tax authorized by  
 3 this section shall contain substantially the following language:

4 Shall ..... (insert the name of the charter county) impose a sales tax of .....  
 5 (insert sales tax amount) in the part of ..... (insert the name of the charter county) outside of  
 6 incorporated cities, towns, and villages for the purpose of providing law enforcement services for  
 7 the county?

8 ☐ YES

☐ NO

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

11  
 12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 13 the proposal submitted pursuant to this subsection, then the ordinance and any amendments thereto  
 14 shall be in effect on the first day of the second quarter immediately following the election approving  
 15 the proposal. If a proposal receives less than the required majority, then the governing body of the  
 16 county shall have no power to impose the sales tax herein authorized unless and until the governing  
 17 body of the county shall again have submitted another proposal to authorize the governing body of  
 18 the county to impose the sales tax authorized by this section and such proposal is approved by the  
 19 required majority of the qualified voters voting thereon. However, in no event shall a proposal  
 20 pursuant to this section be submitted sooner than twelve months from the date of the last proposal  
 21 pursuant to this section.

22 3. The revenue received by a county treasurer from the tax authorized under the provisions  
 23 of this section shall be deposited in a special trust fund and used solely for providing law  
 24 enforcement services in the part of the county outside of incorporated cities, towns, and villages, for  
 25 so long as the tax shall remain in effect. Revenue placed in the special trust fund may also be  
 26 utilized for capital improvement projects for law enforcement facilities serving the part of the  
 27 county outside of incorporated cities, towns, and villages. Any funds in such special trust fund  
 28 which are not needed for current expenditures may be invested by the governing body in accordance  
 29 with applicable laws relating to the investment of other county funds.

30 4. The sales taxes collected by the director of revenue pursuant to this section on behalf of a  
 31 charter county with a population of nine hundred fifty thousand or more shall be deposited in the  
 32 "County Law Enforcement Sales Tax Trust Fund" created by subsection 5 of section 67.582, less  
 33 one percent for cost of collection which shall be deposited in the state's general revenue fund after  
 34 payment of premiums for surety bonds as provided in section 32.087. The moneys in the trust fund  
 35 shall not be deemed to be state funds and shall not be commingled with any funds of the state. The  
 36 director of revenue shall keep accurate records of the amount of money in the trusts and which were  
 37 collected in each county imposing a sales tax under this section, and the records shall be open to the  
 38 inspection of the officers of the county and the public. Not later than the tenth day of each month  
 39 the director of revenue shall distribute all moneys deposited in the trust fund during each month to  
 40 the county which levied the tax; such funds shall be deposited with the county treasurer of each such  
 41 county, and all expenditures of funds arising from the tax authorized by this section shall be by an

1 appropriation act to be enacted by the governing body of each such county. Expenditures may be  
2 made from the funds for any functions authorized in the ordinance adopted by the governing body  
3 submitting the tax to the voters.

4 5. The director of revenue may authorize the state treasurer to make refunds from the  
5 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
6 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
7 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety  
8 days before the effective date of the repeal and the director of revenue may order retention in the  
9 appropriate trust fund, for a period of one year, or two percent of the amount collected after receipt  
10 of such notice to cover possible refunds and overpayments of the tax and to redeem dishonored  
11 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the  
12 abolition of the tax in such county, the director of revenue shall remit the balance in the account to  
13 the county and close the accounts of that county established pursuant to this section. The director of  
14 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
15 from the receipts due to the county.

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

18  
19 Further amend said bill by amending the title, enacting clause, and intersectional references  
20 accordingly.